

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Abingdon City		
Unit Code:	048/010/30	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,601,788		
Equalized Assessed Valuation:	\$21,503,608		
Population:	3,319		
Employees:			
Full Time:		11	
Part Time:		23	
Salaries Paid:		\$640,767	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,949,163	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$587	\$673	\$514
Revenue Collected During FY 18:	\$1,104,806	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,044,575	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$333	\$872	\$694
Per Capita Expenditures:	\$315	\$841	\$704
Revenues over (under) Expenditures:	\$60,231	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	192.36%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,009,394	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$605	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,115,624	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$324,618	-\$6,072,573	\$237,091

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:	\$2,879,158	\$13,729,977	\$2,917,395
Per Capita Debt:	\$867	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,366,243	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,014	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,139,328	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$908,500	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$343	\$550	\$393
Per Capita Expenditures:	\$274	\$502	\$369
Operating Income (loss):	\$230,828	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	395.94%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,597,071	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,084	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Addieville Village		
Unit Code:	095/010/32	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$589,020		
Equalized Assessed Valuation:	\$3,698,285		
Population:	252		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$18,560		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$509,796	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,023	\$1,048	\$581
Revenue Collected During FY 18:	\$134,927	\$310,057	\$126,093
Expenditures During FY 18:	\$82,021	\$288,976	\$119,948
Per Capita Revenue:	\$535	\$884	\$338
Per Capita Expenditures:	\$325	\$828	\$325
Revenues over (under) Expenditures:	\$52,906	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	686.05%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$562,702	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,233	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,391	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$575,401	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$318.564	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.264	\$2,410	\$1,081
Revenue Collected During FY 18:	\$29.791	\$259,125	\$96,372
Expenditures During FY 18:	\$41.517	\$253,615	\$101,344
Per Capita Revenue:	\$118	\$670	\$266
Per Capita Expenditures:	\$165	\$690	\$274
Operating Income (loss):	-\$11.726	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	739.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$306.838	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.218	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Addison Village		
Unit Code:	022/010/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$83,642,077		
Equalized Assessed Valuation:	\$1,140,968,934		
Population:	36,942		
Employees:			
	Full Time:	239	
	Part Time:	22	
	Salaries Paid:	\$23,808,707	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,172,421	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$330	\$548	\$516
Revenue Collected During FY 18:	\$38,931,343	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$38,009,905	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,054	\$1,126	\$1,099
Per Capita Expenditures:	\$1,029	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$921,438	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	37.69%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$14,325,760	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$388	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,134,121	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$36,522,812	-\$89,138,099	-\$45,315,959

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:	\$39,903,226	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,080	\$2,479	\$1,921
General Obligation Debt over EAV:	2.84%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$53,564,286	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,450	\$1,462	\$1,218
Revenue Collected During FY 18:	\$15,717,804	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$17,221,854	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$425	\$455	\$319
Per Capita Expenditures:	\$466	\$427	\$321
Operating Income (loss):	-\$1,504,050	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	302.29%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$52,060,236	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,409	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Adeline Village		
Unit Code:	071/010/32	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,226		
Equalized Assessed Valuation:	\$928,780		
Population:	80		
Employees:			
Full Time:	9		
Part Time:			
Salaries Paid:	\$5,301		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$	\$1,048	\$581
Revenue Collected During FY 18:	\$41,810	\$310,057	\$126,093
Expenditures During FY 18:	\$25,830	\$288,976	\$119,948
Per Capita Revenue:	\$523	\$884	\$338
Per Capita Expenditures:	\$323	\$828	\$325
Revenues over (under) Expenditures:	\$15,980	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	61.87%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$15,980	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$200	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$216,711	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Albany City		
Unit Code:	098/010/30	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,243,500		
Equalized Assessed Valuation:	\$13,084,305		
Population:	895		
Employees:			
Full Time:	5		
Part Time:	23		
Salaries Paid:	\$298,499		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$663,274	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$741	\$1,048	\$581
Revenue Collected During FY 18:	\$525,288	\$310,057	\$126,093
Expenditures During FY 18:	\$548,922	\$288,976	\$119,948
Per Capita Revenue:	\$587	\$884	\$338
Per Capita Expenditures:	\$613	\$828	\$325
Revenues over (under) Expenditures:	-\$23,634	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	116.53%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$639,640	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$715	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,408	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$581,232	-\$22,956	\$91,815

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:	\$404,724	\$408,875	\$34,803
Per Capita Debt:	\$452	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,739,137	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,943	\$2,410	\$1,081
Revenue Collected During FY 18:	\$1,012,042	\$259,125	\$96,372
Expenditures During FY 18:	\$1,003,182	\$253,615	\$101,344
Per Capita Revenue:	\$1,131	\$670	\$266
Per Capita Expenditures:	\$1,121	\$690	\$274
Operating Income (loss):	\$8,860	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	174.25%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,747,997	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,953	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Albers Village		
Unit Code:	014/010/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$771,500		
Equalized Assessed Valuation:	\$18,894,021		
Population:	1,190		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$104,250		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$422,820	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$355	\$673	\$514
Revenue Collected During FY 18:	\$497,409	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$408,553	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$418	\$872	\$694
Per Capita Expenditures:	\$343	\$841	\$704
Revenues over (under) Expenditures:	\$88,856	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	132.00%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$539,276	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$453	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$539,276	-\$6,072,573	\$237,091

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:	\$68,106	\$13,729,977	\$2,917,395
Per Capita Debt:	\$57	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$913.840	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$768	\$1,692	\$1,322
Revenue Collected During FY 18:	\$335.567	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$282.442	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$282	\$550	\$393
Per Capita Expenditures:	\$237	\$502	\$369
Operating Income (loss):	\$53.125	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	332.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$939.365	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$789	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Albion City		
Unit Code:	024/010/30	County:	Edwards
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,425,210		
Equalized Assessed Valuation:	\$26,073,247		
Population:	1,934		
Employees:			
Full Time:	12		
Part Time:	32		
Salaries Paid:	\$596,802		

Blended Component Units

Number Submitted = 1
Albion Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,468,173	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,276	\$673	\$514
Revenue Collected During FY 18:	\$1,049,430	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,379,570	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$543	\$872	\$694
Per Capita Expenditures:	\$713	\$841	\$704
Revenues over (under) Expenditures:	-\$330,140	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	155.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,145,592	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,109	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$281,009	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,864,583	-\$6,072,573	\$237,091

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:	\$2,110,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,091	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,823,303	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,460	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,185,379	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$956,742	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$613	\$550	\$393
Per Capita Expenditures:	\$495	\$502	\$369
Operating Income (loss):	\$228,637	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	318.99%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,051,940	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,578	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Aledo City		
Unit Code:	066/010/30	County:	Mercer
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,291,900		
Equalized Assessed Valuation:	\$46,050,446		
Population:	3,477		
Employees:			
Full Time:	23		
Part Time:	13		
Salaries Paid:	\$1,112,134		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,987,184	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,147	\$673	\$514
Revenue Collected During FY 18:	\$3,098,851	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,685,180	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$891	\$872	\$694
Per Capita Expenditures:	\$772	\$841	\$704
Revenues over (under) Expenditures:	\$413,671	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	152.36%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,091,261	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,177	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,513,057	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,616,737	-\$6,072,573	\$237,091

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:	\$386,133	\$13,729,977	\$2,917,395
Per Capita Debt:	\$111	\$1,752	\$798
General Obligation Debt over EAV:	0.66%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,948,268	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.149	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,621,489	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,752,972	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.042	\$550	\$393
Per Capita Expenditures:	\$792	\$502	\$369
Operating Income (loss):	\$868,517	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	411.43%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,326,559	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.258	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alexis Village		
Unit Code:	094/010/32	County:	Warren
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$892,600		
Equalized Assessed Valuation:	\$6,255,031		
Population:	831		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$142,698		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$373,556	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$450	\$1,048	\$581
Revenue Collected During FY 18:	\$329,454	\$310,057	\$126,093
Expenditures During FY 18:	\$270,634	\$288,976	\$119,948
Per Capita Revenue:	\$396	\$884	\$338
Per Capita Expenditures:	\$326	\$828	\$325
Revenues over (under) Expenditures:	\$58,820	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	153.55%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$415,552	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$500	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,980	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$304,572	-\$22,956	\$91,815

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:	\$73,000	\$408,875	\$34,803
Per Capita Debt:	\$88	\$965	\$78
General Obligation Debt over EAV:	1.17%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$790.099	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$951	\$2,410	\$1,081
Revenue Collected During FY 18:	\$230.279	\$259,125	\$96,372
Expenditures During FY 18:	\$201.337	\$253,615	\$101,344
Per Capita Revenue:	\$277	\$670	\$266
Per Capita Expenditures:	\$242	\$690	\$274
Operating Income (loss):	\$28.942	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	415.16%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$835.865	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.006	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Algonquin Village		
Unit Code:	063/010/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,187,850		
Equalized Assessed Valuation:	\$900,634,801		
Population:	30,046		
Employees:			
Full Time:	123		
Part Time:	77		
Salaries Paid:	\$11,419,939		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,602,099	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$619	\$548	\$516
Revenue Collected During FY 18:	\$22,017,893	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$21,540,967	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$733	\$1,126	\$1,099
Per Capita Expenditures:	\$717	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$476,926	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	85.67%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$18,454,025	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$614	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,548,278	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$7,514,063	-\$89,138,099	-\$45,315,959

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:	\$25,346,553	\$133,916,165	\$70,239,988
Per Capita Debt:	\$844	\$2,479	\$1,921
General Obligation Debt over EAV:	0.72%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$59,802,491	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,990	\$1,462	\$1,218
Revenue Collected During FY 18:	\$8,715,068	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$9,731,632	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$290	\$455	\$319
Per Capita Expenditures:	\$324	\$427	\$321
Operating Income (loss):	-\$1,016,564	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	604.07%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$58,785,927	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,957	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alhambra Village		
Unit Code:	057/010/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$519,030		
Equalized Assessed Valuation:	\$7,849,780		
Population:	661		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$134,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$261,099	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$395	\$1,048	\$581
Revenue Collected During FY 18:	\$279,739	\$310,057	\$126,093
Expenditures During FY 18:	\$265,426	\$288,976	\$119,948
Per Capita Revenue:	\$423	\$884	\$338
Per Capita Expenditures:	\$402	\$828	\$325
Revenues over (under) Expenditures:	\$14,313	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	103.76%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$275,412	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$417	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,976	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$260,436	-\$22,956	\$91,815

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:	\$179,410	\$408,875	\$34,803
Per Capita Debt:	\$271	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,959,733	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,965	\$2,410	\$1,081
Revenue Collected During FY 18:	\$337,822	\$259,125	\$96,372
Expenditures During FY 18:	\$251,556	\$253,615	\$101,344
Per Capita Revenue:	\$511	\$670	\$266
Per Capita Expenditures:	\$381	\$690	\$274
Operating Income (loss):	\$86,266	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	813.34%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,045,999	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,095	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Allendale Village		
Unit Code:	093/010/32	County:	Wabash
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$531,104		
Equalized Assessed Valuation:	\$2,450,166		
Population:	528		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$80,529		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$399,046	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$756	\$1,048	\$581
Revenue Collected During FY 18:	\$108,690	\$310,057	\$126,093
Expenditures During FY 18:	\$42,776	\$288,976	\$119,948
Per Capita Revenue:	\$206	\$884	\$338
Per Capita Expenditures:	\$81	\$828	\$325
Revenues over (under) Expenditures:	\$65,914	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1086.96%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$464,960	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$881	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$363,028	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$620,482	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.175	\$2,410	\$1,081
Revenue Collected During FY 18:	\$437,948	\$259,125	\$96,372
Expenditures During FY 18:	\$437,948	\$253,615	\$101,344
Per Capita Revenue:	\$829	\$670	\$266
Per Capita Expenditures:	\$829	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	141.68%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$620,482	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.175	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Allenville Village		
Unit Code:	070/010/32	County:	Moultrie
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$30,181		
Equalized Assessed Valuation:	\$1,517,072		
Population:	156		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,145	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$661	\$1,048	\$581
Revenue Collected During FY 18:	\$32,399	\$310,057	\$126,093
Expenditures During FY 18:	\$14,018	\$288,976	\$119,948
Per Capita Revenue:	\$208	\$884	\$338
Per Capita Expenditures:	\$90	\$828	\$325
Revenues over (under) Expenditures:	\$18,381	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	866.93%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$121,526	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$779	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$107,408	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Allerton Village		
Unit Code:	092/010/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$300,800		
Equalized Assessed Valuation:	\$2,148,657		
Population:	291		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$25,916		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,005,314	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$3,455	\$1,048	\$581
Revenue Collected During FY 18:	\$61,558	\$310,057	\$126,093
Expenditures During FY 18:	\$75,550	\$288,976	\$119,948
Per Capita Revenue:	\$212	\$884	\$338
Per Capita Expenditures:	\$260	\$828	\$325
Revenues over (under) Expenditures:	-\$13,992	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1312.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$991,322	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$3,407	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,121	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$983,201	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$37.999	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$131	\$2,410	\$1,081
Revenue Collected During FY 18:	\$86.635	\$259,125	\$96,372
Expenditures During FY 18:	\$74.244	\$253,615	\$101,344
Per Capita Revenue:	\$298	\$670	\$266
Per Capita Expenditures:	\$255	\$690	\$274
Operating Income (loss):	\$12.391	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	67.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$50.390	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$173	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alma Village		
Unit Code:	058/010/32	County:	Marion
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$280,206		
Equalized Assessed Valuation:	\$1,759,510		
Population:	316		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$55,434		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$55,489	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$176	\$1,048	\$581
Revenue Collected During FY 18:	\$105,944	\$310,057	\$126,093
Expenditures During FY 18:	\$100,011	\$288,976	\$119,948
Per Capita Revenue:	\$335	\$884	\$338
Per Capita Expenditures:	\$316	\$828	\$325
Revenues over (under) Expenditures:	\$5,933	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	58.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$58,413	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$185	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$58,412	-\$22,956	\$91,815

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:	\$427,396	\$408,875	\$34,803
Per Capita Debt:	\$1,353	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,673,052	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5,294	\$2,410	\$1,081
Revenue Collected During FY 18:	\$144,784	\$259,125	\$96,372
Expenditures During FY 18:	\$221,573	\$253,615	\$101,344
Per Capita Revenue:	\$458	\$670	\$266
Per Capita Expenditures:	\$701	\$690	\$274
Operating Income (loss):	-\$76,789	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	721.78%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,599,272	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5,061	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Alorton Village		
Unit Code:	088/010/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,657,900		
Equalized Assessed Valuation:	\$7,041,000		
Population:	1,938		
Employees:			
Full Time:	18		
Part Time:	24		
Salaries Paid:	\$516,561		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$382,890	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$198	\$673	\$514
Revenue Collected During FY 18:	\$1,699,203	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,620,632	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$877	\$872	\$694
Per Capita Expenditures:	\$836	\$841	\$704
Revenues over (under) Expenditures:	\$78,571	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	28.47%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$461,461	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$238	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$334,319	\$18,126	\$
Total Unreserved Funds:	\$127,143	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alpha Village		
Unit Code:	037/010/32	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$717,501		
Equalized Assessed Valuation:	\$6,820,931		
Population:	675		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$88,489		

Blended Component Units
Number Submitted = 1 Alpha Community Team

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$339,638	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$503	\$1,048	\$581
Revenue Collected During FY 18:	\$214,631	\$310,057	\$126,093
Expenditures During FY 18:	\$310,149	\$288,976	\$119,948
Per Capita Revenue:	\$318	\$884	\$338
Per Capita Expenditures:	\$459	\$828	\$325
Revenues over (under) Expenditures:	-\$95,518	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	89.79%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$278,468	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$413	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,688	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$203,780	-\$22,956	\$91,815

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:	\$73,859	\$408,875	\$34,803
Per Capita Debt:	\$109	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$766.391	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.135	\$2,410	\$1,081
Revenue Collected During FY 18:	\$158.271	\$259,125	\$96,372
Expenditures During FY 18:	\$152.681	\$253,615	\$101,344
Per Capita Revenue:	\$234	\$670	\$266
Per Capita Expenditures:	\$226	\$690	\$274
Operating Income (loss):	\$5.590	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	483.12%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$737.633	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.093	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Aley Village		
Unit Code:	085/010/32	County:	Scott
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$128,400		
Equalized Assessed Valuation:	\$1,084,236		
Population:	250		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$4,890		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$102,200	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$409	\$1,048	\$581
Revenue Collected During FY 18:	\$79,679	\$310,057	\$126,093
Expenditures During FY 18:	\$106,128	\$288,976	\$119,948
Per Capita Revenue:	\$319	\$884	\$338
Per Capita Expenditures:	\$425	\$828	\$325
Revenues over (under) Expenditures:	-\$26,449	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	71.38%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$75,751	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$303	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$181,878	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$2,925	\$408,875	\$34,803
Per Capita Debt:	\$12	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Alsip Village		
Unit Code:	016/010/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,757,764		
Equalized Assessed Valuation:	\$580,856,755		
Population:	19,079		
Employees:			
Full Time:	121		
Part Time:	7		
Salaries Paid:	\$11,277,513		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,807,262	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,195	\$673	\$514
Revenue Collected During FY 18:	\$27,677,204	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$27,551,324	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,451	\$872	\$694
Per Capita Expenditures:	\$1,444	\$841	\$704
Revenues over (under) Expenditures:	\$125,880	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	84.19%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$23,196,668	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,216	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,468,192	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$80,789,319	-\$6,072,573	\$237,091

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:	\$132,928,983	\$13,729,977	\$2,917,395
Per Capita Debt:	\$6,967	\$1,752	\$798
General Obligation Debt over EAV:	2.31%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$26,100,011	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,368	\$1,692	\$1,322
Revenue Collected During FY 18:	\$17,764,701	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$15,081,243	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$931	\$550	\$393
Per Capita Expenditures:	\$790	\$502	\$369
Operating Income (loss):	\$2,683,458	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	175.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$26,463,302	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,387	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Altamont City		
Unit Code:	025/010/30	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,890,367		
Equalized Assessed Valuation:	\$30,706,297		
Population:	2,304		
Employees:			
Full Time:	21		
Part Time:	4		
Salaries Paid:	\$1,064,647		

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,373,550	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$596	\$673	\$514
Revenue Collected During FY 18:	\$1,422,677	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,080,847	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$617	\$872	\$694
Per Capita Expenditures:	\$469	\$841	\$704
Revenues over (under) Expenditures:	\$341,830	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	164.33%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,776,135	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$771	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$881,105	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$936,110	-\$6,072,573	\$237,091

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:	\$5,524,179	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,398	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,077,415	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.204	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,799,396	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,191,914	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.083	\$550	\$393
Per Capita Expenditures:	\$1.819	\$502	\$369
Operating Income (loss):	\$607,482	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	135.62%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,684,897	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.467	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alto Pass Village		
Unit Code:	091/010/32	County:	Union
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$135,000		
Equalized Assessed Valuation:	\$3,000,860		
Population:	376		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$39,441		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$67,241	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$179	\$1,048	\$581
Revenue Collected During FY 18:	\$104,978	\$310,057	\$126,093
Expenditures During FY 18:	\$130,866	\$288,976	\$119,948
Per Capita Revenue:	\$279	\$884	\$338
Per Capita Expenditures:	\$348	\$828	\$325
Revenues over (under) Expenditures:	-\$25,888	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	31.60%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$41,353	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$110	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$41,353	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Alton City		
Unit Code:	057/015/30	County:	Madison
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,252,046		
Equalized Assessed Valuation:	\$307,018,091		
Population:	26,725		
Employees:			
Full Time:	208		
Part Time:	88		
Salaries Paid:	\$14,336,121		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,044,838	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$750	\$548	\$516
Revenue Collected During FY 18:	\$37,748,126	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$34,831,706	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,412	\$1,126	\$1,099
Per Capita Expenditures:	\$1,303	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,916,420	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	62.40%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$21,734,641	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$813	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,705,297	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$160,711,513	-\$89,138,099	-\$45,315,959

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:	\$10,513,702	\$133,916,165	\$70,239,988
Per Capita Debt:	\$393	\$2,479	\$1,921
General Obligation Debt over EAV:	2.46%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14,935.609	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$559	\$1,462	\$1,218
Revenue Collected During FY 18:	\$5,104.302	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$5,944.018	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$191	\$455	\$319
Per Capita Expenditures:	\$222	\$427	\$321
Operating Income (loss):	-\$839.716	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	239.88%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$14,258.405	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$534	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Altona Village		
Unit Code:	048/015/32	County:	Knox
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,475,475		
Equalized Assessed Valuation:	\$4,301,071		
Population:	550		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$43,551		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$355,944	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$647	\$1,048	\$581
Revenue Collected During FY 18:	\$183,523	\$310,057	\$126,093
Expenditures During FY 18:	\$248,561	\$288,976	\$119,948
Per Capita Revenue:	\$334	\$884	\$338
Per Capita Expenditures:	\$452	\$828	\$325
Revenues over (under) Expenditures:	-\$65,038	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	117.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$290,906	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$529	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,993	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$172,913	-\$22,956	\$91,815

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:	\$267,183	\$408,875	\$34,803
Per Capita Debt:	\$486	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,476,732	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.685	\$2,410	\$1,081
Revenue Collected During FY 18:	\$167,037	\$259,125	\$96,372
Expenditures During FY 18:	\$193,601	\$253,615	\$101,344
Per Capita Revenue:	\$304	\$670	\$266
Per Capita Expenditures:	\$352	\$690	\$274
Operating Income (loss):	-\$26,564	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	749.05%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,450,168	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.637	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Alvin Village		
Unit Code:	092/015/32	County:	Vermilion
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$99,204		
Equalized Assessed Valuation:	\$1,722,123		
Population:	270		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$19,554		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$134,118	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$497	\$1,048	\$581
Revenue Collected During FY 18:	\$68,525	\$310,057	\$126,093
Expenditures During FY 18:	\$66,164	\$288,976	\$119,948
Per Capita Revenue:	\$254	\$884	\$338
Per Capita Expenditures:	\$245	\$828	\$325
Revenues over (under) Expenditures:	\$2,361	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	206.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$136,479	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$505	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,178	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$129,301	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$38.362	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$142	\$2,410	\$1,081
Revenue Collected During FY 18:	\$41.964	\$259,125	\$96,372
Expenditures During FY 18:	\$29.757	\$253,615	\$101,344
Per Capita Revenue:	\$155	\$670	\$266
Per Capita Expenditures:	\$110	\$690	\$274
Operating Income (loss):	\$12.207	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	169.94%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$50.569	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$187	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Amboy City		
Unit Code:	052/010/30	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,606,750		
Equalized Assessed Valuation:	\$25,151,920		
Population:	2,394		
Employees:			
Full Time:	12		
Part Time:	5		
Salaries Paid:	\$691,687		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,178,600	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$492	\$673	\$514
Revenue Collected During FY 18:	\$1,329,682	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,735,790	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$555	\$872	\$694
Per Capita Expenditures:	\$725	\$841	\$704
Revenues over (under) Expenditures:	-\$406,108	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	45.70%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$793,281	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$331	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,636	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$129,448	-\$6,072,573	\$237,091

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:	\$855,832	\$13,729,977	\$2,917,395
Per Capita Debt:	\$357	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,087,618	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$872	\$1,692	\$1,322
Revenue Collected During FY 18:	\$859,886	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$811,863	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$359	\$550	\$393
Per Capita Expenditures:	\$339	\$502	\$369
Operating Income (loss):	\$48,023	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	261.12%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,119,933	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$886	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Anchor Village		
Unit Code:	064/010/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$303,200		
Equalized Assessed Valuation:	\$2,177,655		
Population:	150		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$11,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,490	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$543	\$1,048	\$581
Revenue Collected During FY 18:	\$96,744	\$310,057	\$126,093
Expenditures During FY 18:	\$102,159	\$288,976	\$119,948
Per Capita Revenue:	\$645	\$884	\$338
Per Capita Expenditures:	\$681	\$828	\$325
Revenues over (under) Expenditures:	-\$5,415	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	74.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$76,075	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$507	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,705	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$24,664	-\$22,956	\$91,815

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:	\$56,500	\$408,875	\$34,803
Per Capita Debt:	\$377	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$34,206	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$228	\$2,410	\$1,081
Revenue Collected During FY 18:	\$35,460	\$259,125	\$96,372
Expenditures During FY 18:	\$60,246	\$253,615	\$101,344
Per Capita Revenue:	\$236	\$670	\$266
Per Capita Expenditures:	\$402	\$690	\$274
Operating Income (loss):	-\$24,786	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	15.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$9,420	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$63	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Andalusia Village		
Unit Code:	081/010/32	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,393,550		
Equalized Assessed Valuation:	\$19,040,431		
Population:	1,177		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$155,810		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$415,340	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$353	\$673	\$514
Revenue Collected During FY 18:	\$664,246	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$570,985	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$564	\$872	\$694
Per Capita Expenditures:	\$485	\$841	\$704
Revenues over (under) Expenditures:	\$93,261	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	89.76%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$512,543	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$435	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$182,213	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$202,176	-\$6,072,573	\$237,091

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:	\$1,808,020	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,536	\$1,752	\$798
General Obligation Debt over EAV:	2.21%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$649.165	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$552	\$1,692	\$1,322
Revenue Collected During FY 18:	\$469.692	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$435.650	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$399	\$550	\$393
Per Capita Expenditures:	\$370	\$502	\$369
Operating Income (loss):	\$34.042	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	157.07%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$684.265	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$581	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Andover Village		
Unit Code:	037/015/32	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$471,050		
Equalized Assessed Valuation:	\$6,841,436		
Population:	600		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$55,410		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$248,561	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$414	\$1,048	\$581
Revenue Collected During FY 18:	\$196,535	\$310,057	\$126,093
Expenditures During FY 18:	\$278,838	\$288,976	\$119,948
Per Capita Revenue:	\$328	\$884	\$338
Per Capita Expenditures:	\$465	\$828	\$325
Revenues over (under) Expenditures:	-\$82,303	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	63.21%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$176,258	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$294	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,352	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$165,906	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$378,522	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$631	\$2,410	\$1,081
Revenue Collected During FY 18:	\$73,181	\$259,125	\$96,372
Expenditures During FY 18:	\$94,578	\$253,615	\$101,344
Per Capita Revenue:	\$122	\$670	\$266
Per Capita Expenditures:	\$158	\$690	\$274
Operating Income (loss):	-\$21,397	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	367.03%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$347,125	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$579	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Anna City		
Unit Code:	091/015/30	County:	Union
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,170,154		
Equalized Assessed Valuation:	\$53,529,588		
Population:	4,442		
Employees:			
Full Time:	25		
Part Time:	18		
Salaries Paid:	\$1,950,756		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,921,131	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,783	\$673	\$514
Revenue Collected During FY 18:	\$3,063,164	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,303,933	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$690	\$872	\$694
Per Capita Expenditures:	\$744	\$841	\$704
Revenues over (under) Expenditures:	-\$240,769	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	232.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,680,362	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,729	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$845,563	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,936,157	-\$6,072,573	\$237,091

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:	\$850,206	\$13,729,977	\$2,917,395
Per Capita Debt:	\$191	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,392,996	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,115	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,645,786	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,831,467	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$821	\$550	\$393
Per Capita Expenditures:	\$863	\$502	\$369
Operating Income (loss):	-\$185,681	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	240.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,207,315	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,073	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Annawan Village		
Unit Code:	037/020/32	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,888,681		
Equalized Assessed Valuation:	\$13,483,676		
Population:	900		
Employees:			
Full Time:	5		
Part Time:	27		
Salaries Paid:	\$274,147		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$81,451	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	-\$91	\$1,048	\$581
Revenue Collected During FY 18:	\$689,842	\$310,057	\$126,093
Expenditures During FY 18:	\$674,873	\$288,976	\$119,948
Per Capita Revenue:	\$766	\$884	\$338
Per Capita Expenditures:	\$750	\$828	\$325
Revenues over (under) Expenditures:	\$14,969	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	-13.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	-\$91,216	\$394,691	\$203,063
Per Capita Ending Fund Balance:	-\$101	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$924,839	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$339,600	-\$22,956	\$91,815

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:	\$516,940	\$408,875	\$34,803
Per Capita Debt:	\$574	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$390.203	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$434	\$2,410	\$1,081
Revenue Collected During FY 18:	\$196.276	\$259,125	\$96,372
Expenditures During FY 18:	\$213.150	\$253,615	\$101,344
Per Capita Revenue:	\$218	\$670	\$266
Per Capita Expenditures:	\$237	\$690	\$274
Operating Income (loss):	-\$16.874	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	185.29%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$394.939	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$439	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Antioch Village		
Unit Code:	049/010/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,824,400		
Equalized Assessed Valuation:	\$321,274,892		
Population:	14,430		
Employees:			
	Full Time:	76	
	Part Time:	56	
	Salaries Paid:	\$5,545,089	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,999,548	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$416	\$673	\$514
Revenue Collected During FY 18:	\$14,184,200	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,886,060	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$983	\$872	\$694
Per Capita Expenditures:	\$1,170	\$841	\$704
Revenues over (under) Expenditures:	-\$2,701,860	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	33.69%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,688,328	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$394	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,077,780	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$15,238,483	-\$6,072,573	\$237,091

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:	\$42,962,656	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,977	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$42,261,303	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,929	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,928,128	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,755,405	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$272	\$550	\$393
Per Capita Expenditures:	\$260	\$502	\$369
Operating Income (loss):	\$172,723	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1129.95%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$42,434,026	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,941	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Apple River Village		
Unit Code:	043/010/32	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$602,350		
Equalized Assessed Valuation:	\$2,541,209		
Population:	366		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$57,388		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$355,620	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$972	\$1,048	\$581
Revenue Collected During FY 18:	\$133,718	\$310,057	\$126,093
Expenditures During FY 18:	\$106,872	\$288,976	\$119,948
Per Capita Revenue:	\$365	\$884	\$338
Per Capita Expenditures:	\$292	\$828	\$325
Revenues over (under) Expenditures:	\$26,846	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	357.87%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$382,466	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,045	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,585	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$308,881	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$546.899	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.494	\$2,410	\$1,081
Revenue Collected During FY 18:	\$116.546	\$259,125	\$96,372
Expenditures During FY 18:	\$100.512	\$253,615	\$101,344
Per Capita Revenue:	\$318	\$670	\$266
Per Capita Expenditures:	\$275	\$690	\$274
Operating Income (loss):	\$16.034	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	560.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$562.933	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.538	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Arcola City		
Unit Code:	021/010/30	County:	Douglas
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,398,350		
Equalized Assessed Valuation:	\$44,683,425		
Population:	2,916		
Employees:			
Full Time:	16		
Part Time:	34		
Salaries Paid:	\$745,234		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,866,494	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$640	\$673	\$514
Revenue Collected During FY 18:	\$2,542,482	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,424,699	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$872	\$872	\$694
Per Capita Expenditures:	\$832	\$841	\$704
Revenues over (under) Expenditures:	\$117,783	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	84.58%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,050,795	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$703	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,327,737	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$276,942	-\$6,072,573	\$237,091

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:	\$1,758,827	\$13,729,977	\$2,917,395
Per Capita Debt:	\$603	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,456,431	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.185	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,309,947	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,389,969	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$449	\$550	\$393
Per Capita Expenditures:	\$477	\$502	\$369
Operating Income (loss):	-\$80,022	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	238.21%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,310,996	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.135	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Arenzville Village		
Unit Code:	009/010/32	County:	Cass
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,419,119		
Equalized Assessed Valuation:	\$4,617,391		
Population:	1,175		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$80,694		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$790,238	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$673	\$673	\$514
Revenue Collected During FY 18:	\$175,884	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$137,716	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$150	\$872	\$694
Per Capita Expenditures:	\$117	\$841	\$704
Revenues over (under) Expenditures:	\$38,168	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	601.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$828,406	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$705	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$718,165	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$110,261	-\$6,072,573	\$237,091

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:	\$386,573	\$13,729,977	\$2,917,395
Per Capita Debt:	\$329	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,556,914	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.325	\$1,692	\$1,322
Revenue Collected During FY 18:	\$128,527	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$178,482	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$109	\$550	\$393
Per Capita Expenditures:	\$152	\$502	\$369
Operating Income (loss):	-\$49,955	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	844.32%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,506,959	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.283	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Argenta Village		
Unit Code:	055/010/32	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$928,910		
Equalized Assessed Valuation:	\$9,749,662		
Population:	898		
Employees:			
Full Time:	2		
Part Time:	22		
Salaries Paid:	\$124,646		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$327,905	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$365	\$1,048	\$581
Revenue Collected During FY 18:	\$398,206	\$310,057	\$126,093
Expenditures During FY 18:	\$348,571	\$288,976	\$119,948
Per Capita Revenue:	\$443	\$884	\$338
Per Capita Expenditures:	\$388	\$828	\$325
Revenues over (under) Expenditures:	\$49,635	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	108.31%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$377,540	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$420	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,395	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$341,145	-\$22,956	\$91,815

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:	\$5,159,188	\$408,875	\$34,803
Per Capita Debt:	\$5,745	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$808.287	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$900	\$2,410	\$1,081
Revenue Collected During FY 18:	\$127.882	\$259,125	\$96,372
Expenditures During FY 18:	\$179.480	\$253,615	\$101,344
Per Capita Revenue:	\$142	\$670	\$266
Per Capita Expenditures:	\$200	\$690	\$274
Operating Income (loss):	-\$51.598	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	421.60%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$756.689	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$843	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Arlington Village		
Unit Code:	006/010/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$239,240		
Equalized Assessed Valuation:	\$1,799,977		
Population:	193		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$26,979		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$55,629	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$288	\$1,048	\$581
Revenue Collected During FY 18:	\$62,049	\$310,057	\$126,093
Expenditures During FY 18:	\$56,117	\$288,976	\$119,948
Per Capita Revenue:	\$321	\$884	\$338
Per Capita Expenditures:	\$291	\$828	\$325
Revenues over (under) Expenditures:	\$5,932	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	109.70%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$61,561	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$319	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,641	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$28,920	-\$22,956	\$91,815

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:	\$313,000	\$408,875	\$34,803
Per Capita Debt:	\$1,622	\$965	\$78
General Obligation Debt over EAV:	4.72%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,191,970	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$6,176	\$2,410	\$1,081
Revenue Collected During FY 18:	\$77,500	\$259,125	\$96,372
Expenditures During FY 18:	\$94,156	\$253,615	\$101,344
Per Capita Revenue:	\$402	\$670	\$266
Per Capita Expenditures:	\$488	\$690	\$274
Operating Income (loss):	-\$16,656	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1248.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,175,314	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$6,090	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Arlington Heights Village		
Unit Code:	016/015/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$209,845,242		
Equalized Assessed Valuation:	\$2,946,527,922		
Population:	75,101		
Employees:			
Full Time:		490	
Part Time:		211	
Salaries Paid:		\$44,674,263	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,536,173	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$566	\$548	\$516
Revenue Collected During FY 18:	\$82,345,651	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$79,951,327	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,096	\$1,126	\$1,099
Per Capita Expenditures:	\$1,065	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,394,324	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	56.42%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$45,110,485	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$601	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,167,296	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$68,422,029	-\$89,138,099	-\$45,315,959

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:	\$65,182,632	\$133,916,165	\$70,239,988
Per Capita Debt:	\$868	\$2,479	\$1,921
General Obligation Debt over EAV:	2.21%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$47,035,207	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$626	\$1,462	\$1,218
Revenue Collected During FY 18:	\$22,277,310	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$20,535,133	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$297	\$455	\$319
Per Capita Expenditures:	\$273	\$427	\$321
Operating Income (loss):	\$1,742,177	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	232.17%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$47,676,467	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$635	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Armington Village		
Unit Code:	090/010/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$325,790		
Equalized Assessed Valuation:	\$2,986,800		
Population:	343		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$66,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$412,022	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,201	\$1,048	\$581
Revenue Collected During FY 18:	\$123,126	\$310,057	\$126,093
Expenditures During FY 18:	\$144,969	\$288,976	\$119,948
Per Capita Revenue:	\$359	\$884	\$338
Per Capita Expenditures:	\$423	\$828	\$325
Revenues over (under) Expenditures:	-\$21,843	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	270.66%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$392,374	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,144	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,829	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$266,601	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$337.129	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$983	\$2,410	\$1,081
Revenue Collected During FY 18:	\$95.541	\$259,125	\$96,372
Expenditures During FY 18:	\$69.316	\$253,615	\$101,344
Per Capita Revenue:	\$279	\$670	\$266
Per Capita Expenditures:	\$202	\$690	\$274
Operating Income (loss):	\$26.225	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	521.03%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$361.159	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.053	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Aroma Park Village		
Unit Code:	046/010/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,092,275		
Equalized Assessed Valuation:	\$12,540,022		
Population:	743		
Employees:			
Full Time:	4		
Part Time:	15		
Salaries Paid:	\$264,546		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$86,394	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$116	\$1,048	\$581
Revenue Collected During FY 18:	\$625,986	\$310,057	\$126,093
Expenditures During FY 18:	\$705,670	\$288,976	\$119,948
Per Capita Revenue:	\$843	\$884	\$338
Per Capita Expenditures:	\$950	\$828	\$325
Revenues over (under) Expenditures:	-\$79,684	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	0.95%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$6,710	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$9	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,763	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$24,053	-\$22,956	\$91,815

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:	\$236,005	\$408,875	\$34,803
Per Capita Debt:	\$318	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$980.233	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.319	\$2,410	\$1,081
Revenue Collected During FY 18:	\$178.737	\$259,125	\$96,372
Expenditures During FY 18:	\$218.432	\$253,615	\$101,344
Per Capita Revenue:	\$241	\$670	\$266
Per Capita Expenditures:	\$294	\$690	\$274
Operating Income (loss):	-\$39.695	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	430.59%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$940.538	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.266	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Arrowsmith Village		
Unit Code:	064/015/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$364,219		
Equalized Assessed Valuation:	\$3,133,182		
Population:	294		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$27,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$149,475	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$508	\$1,048	\$581
Revenue Collected During FY 18:	\$89,290	\$310,057	\$126,093
Expenditures During FY 18:	\$104,605	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$356	\$828	\$325
Revenues over (under) Expenditures:	-\$15,315	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	128.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$134,160	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$456	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,863	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$33,788	-\$22,956	\$91,815

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:	\$91,509	\$408,875	\$34,803
Per Capita Debt:	\$311	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$198.118	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$674	\$2,410	\$1,081
Revenue Collected During FY 18:	\$99.593	\$259,125	\$96,372
Expenditures During FY 18:	\$82.336	\$253,615	\$101,344
Per Capita Revenue:	\$339	\$670	\$266
Per Capita Expenditures:	\$280	\$690	\$274
Operating Income (loss):	\$17.257	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	261.58%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$215.375	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$733	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Arthur Village		
Unit Code:	021/015/32	County:	Douglas
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,672,884		
Equalized Assessed Valuation:	\$43,517,619		
Population:	2,116		
Employees:			
Full Time:	12		
Part Time:	18		
Salaries Paid:	\$576,161		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,699,103	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$803	\$673	\$514
Revenue Collected During FY 18:	\$1,707,160	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,771,166	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$807	\$872	\$694
Per Capita Expenditures:	\$837	\$841	\$704
Revenues over (under) Expenditures:	-\$64,006	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	92.32%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,635,097	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$773	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$558,355	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,187,895	-\$6,072,573	\$237,091

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:	\$298,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$141	\$1,752	\$798
General Obligation Debt over EAV:	0.08%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,217.603	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.521	\$1,692	\$1,322
Revenue Collected During FY 18:	\$961.542	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$699.374	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$454	\$550	\$393
Per Capita Expenditures:	\$331	\$502	\$369
Operating Income (loss):	\$262.168	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	497.56%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,479.771	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.645	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ashkum Village		
Unit Code:	038/010/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$675,295		
Equalized Assessed Valuation:	\$10,891,616		
Population:	724		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$90,359		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,092,872	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,509	\$1,048	\$581
Revenue Collected During FY 18:	\$269,868	\$310,057	\$126,093
Expenditures During FY 18:	\$438,814	\$288,976	\$119,948
Per Capita Revenue:	\$373	\$884	\$338
Per Capita Expenditures:	\$606	\$828	\$325
Revenues over (under) Expenditures:	-\$168,946	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	210.55%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$923,926	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,276	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$93,074	\$6,514	\$
Total Unreserved Funds:	\$830,852	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$171,002	\$408,875	\$34,803
Per Capita Debt:	\$236	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$759,403	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,049	\$2,410	\$1,081
Revenue Collected During FY 18:	\$191,654	\$259,125	\$96,372
Expenditures During FY 18:	\$199,168	\$253,615	\$101,344
Per Capita Revenue:	\$265	\$670	\$266
Per Capita Expenditures:	\$275	\$690	\$274
Operating Income (loss):	-\$7,514	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	377.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$751,889	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,039	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ashland Village		
Unit Code:	009/015/32	County:	Cass
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$2,190,580		
Equalized Assessed Valuation:	\$13,272,265		
Population:	1,692		
Employees:			
Full Time:	3		
Part Time:	5		
Salaries Paid:	\$212,111		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$495,636	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$293	\$673	\$514
Revenue Collected During FY 18:	\$571,891	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$546,105	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$338	\$872	\$694
Per Capita Expenditures:	\$323	\$841	\$704
Revenues over (under) Expenditures:	\$25,786	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	93.83%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$512,392	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$303	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$229,477	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$282,915	-\$6,072,573	\$237,091

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:	\$626,520	\$13,729,977	\$2,917,395
Per Capita Debt:	\$370	\$1,752	\$798
General Obligation Debt over EAV:	0.63%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,745,760	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.032	\$1,692	\$1,322
Revenue Collected During FY 18:	\$606,636	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$615,863	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$359	\$550	\$393
Per Capita Expenditures:	\$364	\$502	\$369
Operating Income (loss):	-\$9,227	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	283.43%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,745,563	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.032	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ashley City		
Unit Code:	095/015/30	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$510,347		
Equalized Assessed Valuation:	\$3,907,851		
Population:	536		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$71,877		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$657,289	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,226	\$1,048	\$581
Revenue Collected During FY 18:	\$255,700	\$310,057	\$126,093
Expenditures During FY 18:	\$170,376	\$288,976	\$119,948
Per Capita Revenue:	\$477	\$884	\$338
Per Capita Expenditures:	\$318	\$828	\$325
Revenues over (under) Expenditures:	\$85,324	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	420.78%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$716,907	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,338	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$716,907	-\$22,956	\$91,815

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:	\$240,000	\$408,875	\$34,803
Per Capita Debt:	\$448	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$494.374	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$922	\$2,410	\$1,081
Revenue Collected During FY 18:	\$166.754	\$259,125	\$96,372
Expenditures During FY 18:	\$223.610	\$253,615	\$101,344
Per Capita Revenue:	\$311	\$670	\$266
Per Capita Expenditures:	\$417	\$690	\$274
Operating Income (loss):	-\$56.856	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	206.21%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$461.105	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$860	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ashmore Village		
Unit Code:	015/010/32	County:	Coles
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$663,696		
Equalized Assessed Valuation:	\$6,062,686		
Population:	785		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$115,997		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$715,848	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$912	\$1,048	\$581
Revenue Collected During FY 18:	\$239,483	\$310,057	\$126,093
Expenditures During FY 18:	\$254,807	\$288,976	\$119,948
Per Capita Revenue:	\$305	\$884	\$338
Per Capita Expenditures:	\$325	\$828	\$325
Revenues over (under) Expenditures:	-\$15,324	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	274.92%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$700,524	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$892	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,593	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$623,984	-\$22,956	\$91,815

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:	\$702,000	\$408,875	\$34,803
Per Capita Debt:	\$894	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$708.153	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$902	\$2,410	\$1,081
Revenue Collected During FY 18:	\$192.080	\$259,125	\$96,372
Expenditures During FY 18:	\$186.666	\$253,615	\$101,344
Per Capita Revenue:	\$245	\$670	\$266
Per Capita Expenditures:	\$238	\$690	\$274
Operating Income (loss):	\$5.414	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	382.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$713.567	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$909	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ashton Village		
Unit Code:	052/015/32	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,017,043		
Equalized Assessed Valuation:	\$11,715,707		
Population:	972		
Employees:			
Full Time:	3		
Part Time:	25		
Salaries Paid:	\$218,486		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,065,435	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,125	\$1,048	\$581
Revenue Collected During FY 18:	\$598,352	\$310,057	\$126,093
Expenditures During FY 18:	\$535,983	\$288,976	\$119,948
Per Capita Revenue:	\$616	\$884	\$338
Per Capita Expenditures:	\$551	\$828	\$325
Revenues over (under) Expenditures:	\$62,369	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	398.84%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$2,137,704	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,199	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,848,536	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$208,141	-\$22,956	\$91,815

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:	\$1,393,052	\$408,875	\$34,803
Per Capita Debt:	\$1,433	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$406.890	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	-\$419	\$2,410	\$1,081
Revenue Collected During FY 18:	\$288.546	\$259,125	\$96,372
Expenditures During FY 18:	\$345.537	\$253,615	\$101,344
Per Capita Revenue:	\$297	\$670	\$266
Per Capita Expenditures:	\$355	\$690	\$274
Operating Income (loss):	-\$56.991	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	-283.16%	411.99%	339.59%
Ending Retained Earnings for FY 17:	-\$978.418	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	-\$1.007	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Assumption City		
Unit Code:	011/010/30	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,724,934		
Equalized Assessed Valuation:	\$13,051,179		
Population:	1,186		
Employees:			
Full Time:	4		
Part Time:	15		
Salaries Paid:	\$311,701		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,647,662	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,389	\$673	\$514
Revenue Collected During FY 18:	\$872,101	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$640,875	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$735	\$872	\$694
Per Capita Expenditures:	\$540	\$841	\$704
Revenues over (under) Expenditures:	\$231,226	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	293.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,883,280	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,588	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$733,362	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,149,918	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,167,713	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,828	\$1,692	\$1,322
Revenue Collected During FY 18:	\$480,935	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$348,264	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$406	\$550	\$393
Per Capita Expenditures:	\$294	\$502	\$369
Operating Income (loss):	\$132,671	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	659.27%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,295,992	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,936	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Astoria Village		
Unit Code:	029/010/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,083,960		
Equalized Assessed Valuation:	\$6,880,216		
Population:	1,070		
Employees:			
Full Time:	3		
Part Time:	11		
Salaries Paid:	\$215,570		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$329,969	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$308	\$673	\$514
Revenue Collected During FY 18:	\$510,003	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$331,092	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$477	\$872	\$694
Per Capita Expenditures:	\$309	\$841	\$704
Revenues over (under) Expenditures:	\$178,911	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	153.70%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$508,880	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$476	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$127,786	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$381,094	-\$6,072,573	\$237,091

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:	\$836,779	\$13,729,977	\$2,917,395
Per Capita Debt:	\$782	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,670,734	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,561	\$1,692	\$1,322
Revenue Collected During FY 18:	\$623,065	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$505,854	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$582	\$550	\$393
Per Capita Expenditures:	\$473	\$502	\$369
Operating Income (loss):	\$117,211	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	353.45%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,787,945	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,671	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Athens City		
Unit Code:	065/010/30	County:	Menard
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,159,120		
Equalized Assessed Valuation:	\$24,095,119		
Population:	2,000		
Employees:			
Full Time:	11		
Part Time:	6		
Salaries Paid:	\$533,151		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,427,336	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,214	\$673	\$514
Revenue Collected During FY 18:	\$825,641	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$847,552	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$413	\$872	\$694
Per Capita Expenditures:	\$424	\$841	\$704
Revenues over (under) Expenditures:	-\$21,911	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	288.80%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,447,712	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,224	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,872,041	-\$6,072,573	\$237,091

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:	\$7,018,337	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,509	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,152,121	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,576	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,388,677	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,460,776	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$694	\$550	\$393
Per Capita Expenditures:	\$730	\$502	\$369
Operating Income (loss):	-\$72,099	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	211.87%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,094,880	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,547	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Atkinson Village		
Unit Code:	037/025/32	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,084,420		
Equalized Assessed Valuation:	\$13,452,952		
Population:	1,000		
Employees:			
Full Time:	3		
Part Time:	21		
Salaries Paid:	\$189,219		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$984,083	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$984	\$1,048	\$581
Revenue Collected During FY 18:	\$757,691	\$310,057	\$126,093
Expenditures During FY 18:	\$435,770	\$288,976	\$119,948
Per Capita Revenue:	\$758	\$884	\$338
Per Capita Expenditures:	\$436	\$828	\$325
Revenues over (under) Expenditures:	\$321,921	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	288.77%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,258,375	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,258	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$238,152	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$997,105	-\$22,956	\$91,815

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:	\$859,351	\$408,875	\$34,803
Per Capita Debt:	\$859	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$674.853	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$675	\$2,410	\$1,081
Revenue Collected During FY 18:	\$275.971	\$259,125	\$96,372
Expenditures During FY 18:	\$290.510	\$253,615	\$101,344
Per Capita Revenue:	\$276	\$670	\$266
Per Capita Expenditures:	\$291	\$690	\$274
Operating Income (loss):	-\$14.539	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	227.17%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$659.943	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$660	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Atlanta City		
Unit Code:	054/010/30	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,206,169		
Equalized Assessed Valuation:	\$20,624,110		
Population:	1,692		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$460,716		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$67,340	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$40	\$673	\$514
Revenue Collected During FY 18:	\$1,248,944	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,223,619	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$738	\$872	\$694
Per Capita Expenditures:	\$723	\$841	\$704
Revenues over (under) Expenditures:	\$25,325	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	7.57%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$92,665	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$55	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,769	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$42,104	-\$6,072,573	\$237,091

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:	\$2,818,655	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,666	\$1,752	\$798
General Obligation Debt over EAV:	0.97%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,712.354	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.603	\$1,692	\$1,322
Revenue Collected During FY 18:	\$723.356	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$564.631	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$428	\$550	\$393
Per Capita Expenditures:	\$334	\$502	\$369
Operating Income (loss):	\$158.725	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	508.49%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,871.079	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.697	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Atwood Village		
Unit Code:	074/010/32	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,409,334		
Equalized Assessed Valuation:	\$10,884,579		
Population:	1,290		
Employees:			
Full Time:	7		
Part Time:	15		
Salaries Paid:	\$331,162		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$618,748	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$480	\$673	\$514
Revenue Collected During FY 18:	\$551,478	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$517,856	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$428	\$872	\$694
Per Capita Expenditures:	\$401	\$841	\$704
Revenues over (under) Expenditures:	\$33,622	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	181.18%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$938,249	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$727	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$410,839	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$239,410	-\$6,072,573	\$237,091

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:	\$301,239	\$13,729,977	\$2,917,395
Per Capita Debt:	\$234	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$757,523	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$587	\$1,692	\$1,322
Revenue Collected During FY 18:	\$363,644	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$358,304	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$282	\$550	\$393
Per Capita Expenditures:	\$278	\$502	\$369
Operating Income (loss):	\$5,340	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	213.50%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$764,984	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$593	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Auburn City		
Unit Code:	083/010/30	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,289,544		
Equalized Assessed Valuation:	\$60,768,546		
Population:	4,771		
Employees:			
Full Time:	21		
Part Time:	39		
Salaries Paid:	\$1,090,795		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,411,034	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$296	\$673	\$514
Revenue Collected During FY 18:	\$1,381,339	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,131,007	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$290	\$872	\$694
Per Capita Expenditures:	\$237	\$841	\$704
Revenues over (under) Expenditures:	\$250,332	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	132.08%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,493,850	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$313	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$384,691	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$12,023	-\$6,072,573	\$237,091

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:	\$890,747	\$13,729,977	\$2,917,395
Per Capita Debt:	\$187	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,891,442	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$396	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,735,919	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,434,165	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$573	\$550	\$393
Per Capita Expenditures:	\$510	\$502	\$369
Operating Income (loss):	\$301,754	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	90.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,193,196	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$460	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Augusta Village		
Unit Code:	034/010/32	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$732,100		
Equalized Assessed Valuation:	\$4,072,534		
Population:	587		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$78,246		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$432,283	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$736	\$1,048	\$581
Revenue Collected During FY 18:	\$188,555	\$310,057	\$126,093
Expenditures During FY 18:	\$150,067	\$288,976	\$119,948
Per Capita Revenue:	\$321	\$884	\$338
Per Capita Expenditures:	\$256	\$828	\$325
Revenues over (under) Expenditures:	\$38,488	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	313.71%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$470,771	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$802	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,486	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$454,285	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,412,336	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,406	\$2,410	\$1,081
Revenue Collected During FY 18:	\$250,915	\$259,125	\$96,372
Expenditures During FY 18:	\$221,789	\$253,615	\$101,344
Per Capita Revenue:	\$427	\$670	\$266
Per Capita Expenditures:	\$378	\$690	\$274
Operating Income (loss):	\$29,126	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	649.92%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,441,462	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,456	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Aurora City		
Unit Code:	045/010/30	County:	Kane
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$417,941,910		
Equalized Assessed Valuation:	\$3,928,150,165		
Population:	200,965		
Employees:			
Full Time:	938		
Part Time:	125		
Salaries Paid:	\$105,075,008		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$69,511,841	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$346	\$548	\$516
Revenue Collected During FY 18:	\$205,389,513	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$203,908,037	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,022	\$1,126	\$1,099
Per Capita Expenditures:	\$1,015	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,481,476	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	33.21%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$67,722,408	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$337	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,652,700	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$448,615,807	-\$89,138,099	-\$45,315,959

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:	\$847,406,000	\$133,916,165	\$70,239,988
Per Capita Debt:	\$4,217	\$2,479	\$1,921
General Obligation Debt over EAV:	2.88%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$215,720,480	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.073	\$1,462	\$1,218
Revenue Collected During FY 18:	\$47,839,275	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$33,286,606	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$238	\$455	\$319
Per Capita Expenditures:	\$166	\$427	\$321
Operating Income (loss):	\$14,552,669	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	693.14%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$230,723,149	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.148	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ava City		
Unit Code:	039/010/30	County:	Jackson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$768,315		
Equalized Assessed Valuation:	\$4,123,317		
Population:	629		
Employees:			
Full Time:	2		
Part Time:	28		
Salaries Paid:	\$155,277		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$425,989	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$677	\$1,048	\$581
Revenue Collected During FY 18:	\$421,676	\$310,057	\$126,093
Expenditures During FY 18:	\$407,876	\$288,976	\$119,948
Per Capita Revenue:	\$670	\$884	\$338
Per Capita Expenditures:	\$648	\$828	\$325
Revenues over (under) Expenditures:	\$13,800	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	107.82%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$439,789	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$699	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,318	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$447,959	-\$22,956	\$91,815

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:	\$68,939	\$408,875	\$34,803
Per Capita Debt:	\$110	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$649,232	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,032	\$2,410	\$1,081
Revenue Collected During FY 18:	\$236,844	\$259,125	\$96,372
Expenditures During FY 18:	\$226,141	\$253,615	\$101,344
Per Capita Revenue:	\$377	\$670	\$266
Per Capita Expenditures:	\$360	\$690	\$274
Operating Income (loss):	\$10,703	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	291.82%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$659,935	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,049	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Aviston Village		
Unit Code:	014/015/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,912,125		
Equalized Assessed Valuation:	\$41,041,471		
Population:	2,000		
Employees:			
Full Time:	4		
Part Time:	22		
Salaries Paid:	\$350,318		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$399,973	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$200	\$673	\$514
Revenue Collected During FY 18:	\$913,484	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$974,620	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$457	\$872	\$694
Per Capita Expenditures:	\$487	\$841	\$704
Revenues over (under) Expenditures:	-\$61,136	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	42.77%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$416,837	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$208	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,982	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$188,768	-\$6,072,573	\$237,091

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:	\$2,211,597	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,106	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,576.458	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.288	\$1,692	\$1,322
Revenue Collected During FY 18:	\$744.061	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$521.355	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$372	\$550	\$393
Per Capita Expenditures:	\$261	\$502	\$369
Operating Income (loss):	\$222.706	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	521.94%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,721.164	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.361	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Avon Village		
Unit Code:	029/015/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$1,505,815		
Equalized Assessed Valuation:	\$5,089,754		
Population:	729		
Employees:			
Full Time:	1		
Part Time:	37		
Salaries Paid:	\$120,277		

Blended Component Units
Number Submitted = 1 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$252,908	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$347	\$1,048	\$581
Revenue Collected During FY 18:	\$335,949	\$310,057	\$126,093
Expenditures During FY 18:	\$300,194	\$288,976	\$119,948
Per Capita Revenue:	\$461	\$884	\$338
Per Capita Expenditures:	\$412	\$828	\$325
Revenues over (under) Expenditures:	\$35,755	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	96.16%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$288,663	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$396	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,696	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$267,482	-\$22,956	\$91,815

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:	\$559,445	\$408,875	\$34,803
Per Capita Debt:	\$767	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,346,071	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,218	\$2,410	\$1,081
Revenue Collected During FY 18:	\$413,577	\$259,125	\$96,372
Expenditures During FY 18:	\$411,118	\$253,615	\$101,344
Per Capita Revenue:	\$567	\$670	\$266
Per Capita Expenditures:	\$564	\$690	\$274
Operating Income (loss):	\$2,459	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	571.25%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,348,530	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,222	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Baldwin Village		
Unit Code:	079/010/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$453,049		
Equalized Assessed Valuation:	\$2,742,526		
Population:	373		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$109,730		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$398,285	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,068	\$1,048	\$581
Revenue Collected During FY 18:	\$206,202	\$310,057	\$126,093
Expenditures During FY 18:	\$199,143	\$288,976	\$119,948
Per Capita Revenue:	\$553	\$884	\$338
Per Capita Expenditures:	\$534	\$828	\$325
Revenues over (under) Expenditures:	\$7,059	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	203.54%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$405,344	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,087	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75,153	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$330,191	-\$22,956	\$91,815

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:	\$856,000	\$408,875	\$34,803
Per Capita Debt:	\$2,295	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,111.079	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.660	\$2,410	\$1,081
Revenue Collected During FY 18:	\$181.066	\$259,125	\$96,372
Expenditures During FY 18:	\$242.142	\$253,615	\$101,344
Per Capita Revenue:	\$485	\$670	\$266
Per Capita Expenditures:	\$649	\$690	\$274
Operating Income (loss):	-\$61.076	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	846.61%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,050.003	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.496	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Banner Village		
Unit Code:	029/020/32	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$159,600		
Equalized Assessed Valuation:	\$1,166,099		
Population:	289		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$19,498		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,115	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$187	\$1,048	\$581
Revenue Collected During FY 18:	\$45,253	\$310,057	\$126,093
Expenditures During FY 18:	\$37,670	\$288,976	\$119,948
Per Capita Revenue:	\$157	\$884	\$338
Per Capita Expenditures:	\$130	\$828	\$325
Revenues over (under) Expenditures:	\$7,583	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	126.55%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$47,672	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$165	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,007	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$33,665	-\$22,956	\$91,815

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:	\$171,808	\$408,875	\$34,803
Per Capita Debt:	\$594	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,301,702	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.504	\$2,410	\$1,081
Revenue Collected During FY 18:	\$201,228	\$259,125	\$96,372
Expenditures During FY 18:	\$89,032	\$253,615	\$101,344
Per Capita Revenue:	\$696	\$670	\$266
Per Capita Expenditures:	\$308	\$690	\$274
Operating Income (loss):	\$112,196	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1603.83%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,427,924	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4,941	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bannockburn Village		
Unit Code:	049/015/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,303,773		
Equalized Assessed Valuation:	\$156,817,151		
Population:	1,579		
Employees:			
Full Time:			10
Part Time:			14
Salaries Paid:	\$1,524,554		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,650,265	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$2,945	\$673	\$514
Revenue Collected During FY 18:	\$3,637,357	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,025,974	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,304	\$872	\$694
Per Capita Expenditures:	\$2,550	\$841	\$704
Revenues over (under) Expenditures:	-\$388,617	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	105.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,261,648	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,699	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$142,112	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,974,200	-\$6,072,573	\$237,091

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:	\$3,599,447	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,280	\$1,752	\$798
General Obligation Debt over EAV:	1.31%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,666,364	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$6.755	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,245,519	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,252,685	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$789	\$550	\$393
Per Capita Expenditures:	\$793	\$502	\$369
Operating Income (loss):	-\$7.166	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	853.03%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,685,755	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$6.767	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bardolph Village		
Unit Code:	062/010/32	County:	McDonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$811,060		
Equalized Assessed Valuation:	\$1,038,154		
Population:	300		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$9,412		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$97,502	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$325	\$1,048	\$581
Revenue Collected During FY 18:	\$55,552	\$310,057	\$126,093
Expenditures During FY 18:	\$52,501	\$288,976	\$119,948
Per Capita Revenue:	\$185	\$884	\$338
Per Capita Expenditures:	\$175	\$828	\$325
Revenues over (under) Expenditures:	\$3,051	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	191.53%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$100,553	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$335	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$100,761	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$101.503	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$338	\$2,410	\$1,081
Revenue Collected During FY 18:	\$97.878	\$259,125	\$96,372
Expenditures During FY 18:	\$77.061	\$253,615	\$101,344
Per Capita Revenue:	\$326	\$670	\$266
Per Capita Expenditures:	\$257	\$690	\$274
Operating Income (loss):	\$20.817	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	158.73%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$122.320	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$408	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Barrington Village
Unit Code:	016/020/32
County:	Cook
Fiscal Year End:	12/31/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$29,995,020
Equalized Assessed Valuation:	\$628,501,119
Population:	10,327
Employees:	
Full Time:	95
Part Time:	33
Salaries Paid:	\$9,319,334

Blended Component Units

Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,127,439	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$884	\$673	\$514
Revenue Collected During FY 18:	\$15,948,353	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$15,136,532	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,544	\$872	\$694
Per Capita Expenditures:	\$1,466	\$841	\$704
Revenues over (under) Expenditures:	\$811,821	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	61.17%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,259,260	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$897	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$644,412	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,068,791	-\$6,072,573	\$237,091

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:	\$60,747,440	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,882	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$35,561,747	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.444	\$1,692	\$1,322
Revenue Collected During FY 18:	\$9,202,602	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,853,074	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$891	\$550	\$393
Per Capita Expenditures:	\$857	\$502	\$369
Operating Income (loss):	\$349,528	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	397.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$35,188,306	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.407	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Barrington Hills Village		
Unit Code:	016/025/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,692,906		
Equalized Assessed Valuation:	\$470,215,831		
Population:	4,219		
Employees:			
Full Time:	24		
Part Time:			
Salaries Paid:	\$2,408,806		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,884,865	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$921	\$673	\$514
Revenue Collected During FY 18:	\$6,737,240	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,694,620	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,597	\$872	\$694
Per Capita Expenditures:	\$1,587	\$841	\$704
Revenues over (under) Expenditures:	\$42,620	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.93%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,945,385	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$935	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$709,691	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,830,889	-\$6,072,573	\$237,091

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:	\$706,503	\$13,729,977	\$2,917,395
Per Capita Debt:	\$167	\$1,752	\$798
General Obligation Debt over EAV:	0.10%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Barry City		
Unit Code:	075/010/30	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$866,892		
Equalized Assessed Valuation:	\$10,824,108		
Population:	1,318		
Employees:			
Full Time:	6		
Part Time:	32		
Salaries Paid:	\$261,110		

Blended Component Units
Number Submitted = 1 Barry Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$476,487	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$362	\$673	\$514
Revenue Collected During FY 18:	\$563,511	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$507,380	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$428	\$872	\$694
Per Capita Expenditures:	\$385	\$841	\$704
Revenues over (under) Expenditures:	\$56,131	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	103.02%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$522,702	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$397	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$706,258	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$187,126	-\$6,072,573	\$237,091

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:	\$787,953	\$13,729,977	\$2,917,395
Per Capita Debt:	\$598	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,010,738	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,526	\$1,692	\$1,322
Revenue Collected During FY 18:	\$422,766	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$452,081	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$321	\$550	\$393
Per Capita Expenditures:	\$343	\$502	\$369
Operating Income (loss):	-\$29,315	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	450.02%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,034,468	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,544	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bartelso Village		
Unit Code:	014/020/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,161,571		
Equalized Assessed Valuation:	\$9,281,830		
Population:	603		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$56,112		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$164,258	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$272	\$1,048	\$581
Revenue Collected During FY 18:	\$209,104	\$310,057	\$126,093
Expenditures During FY 18:	\$181,822	\$288,976	\$119,948
Per Capita Revenue:	\$347	\$884	\$338
Per Capita Expenditures:	\$302	\$828	\$325
Revenues over (under) Expenditures:	\$27,282	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	105.34%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$191,540	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$318	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$191,540	-\$22,956	\$91,815

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:	\$1,706,435	\$408,875	\$34,803
Per Capita Debt:	\$2,830	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$548,930	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$910	\$2,410	\$1,081
Revenue Collected During FY 18:	\$252,145	\$259,125	\$96,372
Expenditures During FY 18:	\$165,351	\$253,615	\$101,344
Per Capita Revenue:	\$418	\$670	\$266
Per Capita Expenditures:	\$274	\$690	\$274
Operating Income (loss):	\$86,794	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	384.47%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$635,724	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,054	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Bartlett Village		
Unit Code:	016/030/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$94,485,588		
Equalized Assessed Valuation:	\$3,239,138,436		
Population:	41,208		
Employees:			
	Full Time:	159	
	Part Time:	60	
	Salaries Paid:	\$15,308,456	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,831,523	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$408	\$548	\$516
Revenue Collected During FY 18:	\$22,658,342	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$23,283,804	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$550	\$1,126	\$1,099
Per Capita Expenditures:	\$565	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$625,462	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	69.79%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$16,249,311	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$394	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,640,457	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$36,472,969	-\$89,138,099	-\$45,315,959

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:	\$89,825,578	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,180	\$2,479	\$1,921
General Obligation Debt over EAV:	1.14%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$29,515,525	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$716	\$1,462	\$1,218
Revenue Collected During FY 18:	\$15,002,404	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$18,291,702	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$364	\$455	\$319
Per Capita Expenditures:	\$444	\$427	\$321
Operating Income (loss):	-\$3,289,298	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	141.50%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$25,882,977	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$628	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bartonville Village		
Unit Code:	072/010/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,834,115		
Equalized Assessed Valuation:	\$101,711,388		
Population:	6,250		
Employees:			
Full Time:	27		
Part Time:	61		
Salaries Paid:	\$1,770,080		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,349,139	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$376	\$673	\$514
Revenue Collected During FY 18:	\$4,807,942	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,820,198	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$769	\$872	\$694
Per Capita Expenditures:	\$771	\$841	\$704
Revenues over (under) Expenditures:	-\$12,256	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	47.71%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,299,558	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$368	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$946,170	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,353,388	-\$6,072,573	\$237,091

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:	\$315,735	\$13,729,977	\$2,917,395
Per Capita Debt:	\$51	\$1,752	\$798
General Obligation Debt over EAV:	0.31%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Basco Village		
Unit Code:	034/015/32	County:	Hancock
Fiscal Year End:	4/18/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$68,950		
Equalized Assessed Valuation:	\$642,150		
Population:	98		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$3,340		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$154,637	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,578	\$1,048	\$581
Revenue Collected During FY 18:	\$20,626	\$310,057	\$126,093
Expenditures During FY 18:	\$15,513	\$288,976	\$119,948
Per Capita Revenue:	\$210	\$884	\$338
Per Capita Expenditures:	\$158	\$828	\$325
Revenues over (under) Expenditures:	\$5,113	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1029.78%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$159,750	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,630	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$143,077	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Batavia City		
Unit Code:	045/015/30	County:	Kane
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$121,035,087		
Equalized Assessed Valuation:	\$1,008,942,591		
Population:	26,045		
Employees:			
Full Time:		159	
Part Time:		55	
Salaries Paid:		\$17,273,121	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,822,067	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$761	\$548	\$516
Revenue Collected During FY 18:	\$28,530,047	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$25,121,163	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,095	\$1,126	\$1,099
Per Capita Expenditures:	\$965	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$3,408,884	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	82.38%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$20,694,451	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$795	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,197,037	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$15,830,552	-\$89,138,099	-\$45,315,959

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:	\$68,869,825	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,644	\$2,479	\$1,921
General Obligation Debt over EAV:	3.62%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$109,811,054	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$4.216	\$1,462	\$1,218
Revenue Collected During FY 18:	\$60,203,224	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$56,838,214	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$2.312	\$455	\$319
Per Capita Expenditures:	\$2.182	\$427	\$321
Operating Income (loss):	\$3,365,010	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	195.06%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$110,869,832	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$4.257	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Batchtown Village		
Unit Code:	007/010/32	County:	Calhoun
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$156,300		
Equalized Assessed Valuation:	\$2,150,676		
Population:	202		
Employees:			
Full Time:	3		
Part Time:	2		
Salaries Paid:	\$12,449		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$230,356	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,140	\$1,048	\$581
Revenue Collected During FY 18:	\$58,528	\$310,057	\$126,093
Expenditures During FY 18:	\$46,551	\$288,976	\$119,948
Per Capita Revenue:	\$290	\$884	\$338
Per Capita Expenditures:	\$230	\$828	\$325
Revenues over (under) Expenditures:	\$11,977	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	511.68%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$238,193	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,179	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,592	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$234,601	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$127,068	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$629	\$2,410	\$1,081
Revenue Collected During FY 18:	\$65,708	\$259,125	\$96,372
Expenditures During FY 18:	\$65,172	\$253,615	\$101,344
Per Capita Revenue:	\$325	\$670	\$266
Per Capita Expenditures:	\$323	\$690	\$274
Operating Income (loss):	\$536	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	202.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$131,744	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$652	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bath Village		
Unit Code:	060/010/32	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$199,905		
Equalized Assessed Valuation:	\$1,202,187		
Population:	302		
Employees:			
	Full Time:	1	
	Part Time:	24	
	Salaries Paid:	\$46,518	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$68,796	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$228	\$1,048	\$581
Revenue Collected During FY 18:	\$109,268	\$310,057	\$126,093
Expenditures During FY 18:	\$97,462	\$288,976	\$119,948
Per Capita Revenue:	\$362	\$884	\$338
Per Capita Expenditures:	\$323	\$828	\$325
Revenues over (under) Expenditures:	\$11,806	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	82.70%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$80,602	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$267	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,607	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$37,995	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,688,244	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5,590	\$2,410	\$1,081
Revenue Collected During FY 18:	\$39,014	\$259,125	\$96,372
Expenditures During FY 18:	\$110,249	\$253,615	\$101,344
Per Capita Revenue:	\$129	\$670	\$266
Per Capita Expenditures:	\$365	\$690	\$274
Operating Income (loss):	-\$71,235	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1466.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,617,009	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5,354	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bayview Gardens Village														
Unit Code:	102/010/32	County:	Woodford												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$501,050														
Equalized Assessed Valuation:	\$4,779,264														
Population:	400														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">11</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$48,024</td> </tr> </table>			Full Time:				Part Time:	11			Salaries Paid:	\$48,024		
Full Time:															
Part Time:	11														
Salaries Paid:	\$48,024														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$183,475	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$459	\$1,048	\$581
Revenue Collected During FY 18:	\$126,093	\$310,057	\$126,093
Expenditures During FY 18:	\$102,333	\$288,976	\$119,948
Per Capita Revenue:	\$315	\$884	\$338
Per Capita Expenditures:	\$256	\$828	\$325
Revenues over (under) Expenditures:	\$23,760	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	202.51%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$207,235	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$518	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$152,452	\$6,514	\$
Total Unreserved Funds:	\$54,783	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beach Park Village		
Unit Code:	049/017/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,890,599		
Equalized Assessed Valuation:	\$199,671,701		
Population:	13,833		
Employees:			
Full Time:	16		
Part Time:	3		
Salaries Paid:	\$1,179,572		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,619,983	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$334	\$673	\$514
Revenue Collected During FY 18:	\$3,842,747	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,486,415	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$278	\$872	\$694
Per Capita Expenditures:	\$252	\$841	\$704
Revenues over (under) Expenditures:	\$356,332	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	135.17%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,712,755	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$341	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,027,281	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$5,191,988	-\$6,072,573	\$237,091

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:	\$3,934,120	\$13,729,977	\$2,917,395
Per Capita Debt:	\$284	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$11,969,948	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$865	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,703,445	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,806,681	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$123	\$550	\$393
Per Capita Expenditures:	\$131	\$502	\$369
Operating Income (loss):	-\$103,236	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	653.61%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,808,688	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$854	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beardstown City		
Unit Code:	009/020/30	County:	Cass
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,162,779		
Equalized Assessed Valuation:	\$32,530,784		
Population:	5,656		
Employees:			
Full Time:	44		
Part Time:	20		
Salaries Paid:	\$2,163,973		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,117,978	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$374	\$673	\$514
Revenue Collected During FY 18:	\$5,455,126	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,175,995	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$964	\$872	\$694
Per Capita Expenditures:	\$915	\$841	\$704
Revenues over (under) Expenditures:	\$279,131	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.31%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,397,109	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$424	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,750,000	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$647,109	-\$6,072,573	\$237,091

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:	\$5,616,430	\$13,729,977	\$2,917,395
Per Capita Debt:	\$993	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,340,796	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.828	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,105,630	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,213,739	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$372	\$550	\$393
Per Capita Expenditures:	\$215	\$502	\$369
Operating Income (loss):	\$891,891	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	925.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,232,687	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.986	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beaverville Village		
Unit Code:	038/015/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$474,050		
Equalized Assessed Valuation:	\$1,953,910		
Population:	2,780		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$15,595		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$423,241	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$152	\$673	\$514
Revenue Collected During FY 18:	\$134,942	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$68,786	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$49	\$872	\$694
Per Capita Expenditures:	\$25	\$841	\$704
Revenues over (under) Expenditures:	\$66,156	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	697.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$480,112	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$173	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,234	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$452,878	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$42.157	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$15	\$1,692	\$1,322
Revenue Collected During FY 18:	\$67.382	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$87.295	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$24	\$550	\$393
Per Capita Expenditures:	\$31	\$502	\$369
Operating Income (loss):	-\$19.913	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	36.12%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$31.529	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$11	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beckemeyer Village		
Unit Code:	014/025/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$983,675		
Equalized Assessed Valuation:	\$10,655,127		
Population:	1,011		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$135,951		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$407,508	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$403	\$673	\$514
Revenue Collected During FY 18:	\$392,960	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$289,919	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$389	\$872	\$694
Per Capita Expenditures:	\$287	\$841	\$704
Revenues over (under) Expenditures:	\$103,041	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	176.10%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$510,549	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$505	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,119	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$484,430	-\$6,072,573	\$237,091

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:	\$2,445,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,418	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,136,018	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,113	\$1,692	\$1,322
Revenue Collected During FY 18:	\$489,722	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$524,292	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$484	\$550	\$393
Per Capita Expenditures:	\$519	\$502	\$369
Operating Income (loss):	-\$34,570	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	400.82%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,101,448	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,079	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bedford Park Village		
Unit Code:	016/035/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,993,100		
Equalized Assessed Valuation:	\$388,205,512		
Population:	582		
Employees:			
	Full Time:	145	
	Part Time:	39	
	Salaries Paid:	\$13,576,575	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,412,916	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$43,665	\$1,048	\$581
Revenue Collected During FY 18:	\$31,437,115	\$310,057	\$126,093
Expenditures During FY 18:	\$27,944,496	\$288,976	\$119,948
Per Capita Revenue:	\$54,016	\$884	\$338
Per Capita Expenditures:	\$48,015	\$828	\$325
Revenues over (under) Expenditures:	\$3,492,619	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	93.76%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$26,200,586	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$45,018	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,830,276	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$72,511,103	-\$22,956	\$91,815

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:	\$60,839,191	\$408,875	\$34,803
Per Capita Debt:	\$104,535	\$965	\$78
General Obligation Debt over EAV:	1.85%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$31,629,085	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$54,346	\$2,410	\$1,081
Revenue Collected During FY 18:	\$40,329,658	\$259,125	\$96,372
Expenditures During FY 18:	\$35,121,522	\$253,615	\$101,344
Per Capita Revenue:	\$69,295	\$670	\$266
Per Capita Expenditures:	\$60,346	\$690	\$274
Operating Income (loss):	\$5,208,136	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	99.19%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$34,837,221	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$59,858	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Beecher Village		
Unit Code:	099/010/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,351,074		
Equalized Assessed Valuation:	\$93,657,407		
Population:	4,359		
Employees:			
Full Time:	19		
Part Time:	8		
Salaries Paid:	\$1,428,987		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$885,515	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$203	\$673	\$514
Revenue Collected During FY 18:	\$2,870,578	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,870,630	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$659	\$872	\$694
Per Capita Expenditures:	\$659	\$841	\$704
Revenues over (under) Expenditures:	-\$52	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	29.42%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$844,565	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$194	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$581,020	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$450,049	-\$6,072,573	\$237,091

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:	\$2,928,442	\$13,729,977	\$2,917,395
Per Capita Debt:	\$672	\$1,752	\$798
General Obligation Debt over EAV:	1.09%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,470,026	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.173	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,148,526	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,988,502	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$493	\$550	\$393
Per Capita Expenditures:	\$456	\$502	\$369
Operating Income (loss):	\$160,024	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	482.01%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,584,827	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.199	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Beecher City City		
Unit Code:	025/015/30	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$942,170		
Equalized Assessed Valuation:	\$2,648,485		
Population:	551		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$77,774		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$151,973	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$276	\$1,048	\$581
Revenue Collected During FY 18:	\$155,907	\$310,057	\$126,093
Expenditures During FY 18:	\$134,592	\$288,976	\$119,948
Per Capita Revenue:	\$283	\$884	\$338
Per Capita Expenditures:	\$244	\$828	\$325
Revenues over (under) Expenditures:	\$21,315	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	128.71%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$173,227	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$314	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,026	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$121,201	-\$22,956	\$91,815

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:	\$250,000	\$408,875	\$34,803
Per Capita Debt:	\$454	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,002,043	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,819	\$2,410	\$1,081
Revenue Collected During FY 18:	\$219,000	\$259,125	\$96,372
Expenditures During FY 18:	\$249,325	\$253,615	\$101,344
Per Capita Revenue:	\$397	\$670	\$266
Per Capita Expenditures:	\$452	\$690	\$274
Operating Income (loss):	-\$30,325	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	389.76%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$971,779	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,764	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Belgium Village		
Unit Code:	092/020/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$151,000		
Equalized Assessed Valuation:	\$1,529,000		
Population:	450		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$40,847		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,954	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$82	\$1,048	\$581
Revenue Collected During FY 18:	\$136,933	\$310,057	\$126,093
Expenditures During FY 18:	\$151,228	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$336	\$828	\$325
Revenues over (under) Expenditures:	-\$14,295	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	14.98%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$22,659	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$50	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$41,233	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$15,500	\$408,875	\$34,803
Per Capita Debt:	\$34	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Belknap Village		
Unit Code:	044/010/32	County:	Johnson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$668,050		
Equalized Assessed Valuation:	\$289,796		
Population:	104		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$44,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$59,100	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$568	\$1,048	\$581
Revenue Collected During FY 18:	\$26,222	\$310,057	\$126,093
Expenditures During FY 18:	\$32,516	\$288,976	\$119,948
Per Capita Revenue:	\$252	\$884	\$338
Per Capita Expenditures:	\$313	\$828	\$325
Revenues over (under) Expenditures:	-\$6,294	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	162.40%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$52,806	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$508	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,089	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$25,717	-\$22,956	\$91,815

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:	\$90,097	\$408,875	\$34,803
Per Capita Debt:	\$866	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$860.727	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$8.276	\$2,410	\$1,081
Revenue Collected During FY 18:	\$125.282	\$259,125	\$96,372
Expenditures During FY 18:	\$161.043	\$253,615	\$101,344
Per Capita Revenue:	\$1.205	\$670	\$266
Per Capita Expenditures:	\$1.548	\$690	\$274
Operating Income (loss):	-\$35.761	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	512.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$824.966	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$7.932	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Belle Prairie City		
Unit Code:	033/010/30	County:	Hamilton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$85,000		
Equalized Assessed Valuation:	\$260,000		
Population:	60		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,621	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,427	\$1,048	\$581
Revenue Collected During FY 18:	\$9,237	\$310,057	\$126,093
Expenditures During FY 18:	\$1,617	\$288,976	\$119,948
Per Capita Revenue:	\$154	\$884	\$338
Per Capita Expenditures:	\$27	\$828	\$325
Revenues over (under) Expenditures:	\$7,620	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	5766.30%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$93,241	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,554	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$93,241	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Belle Rive Village		
Unit Code:	041/010/32	County:	Jefferson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$616,629		
Equalized Assessed Valuation:	\$2,545,671		
Population:	361		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$145,334		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,283	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$328	\$1,048	\$581
Revenue Collected During FY 18:	\$82,424	\$310,057	\$126,093
Expenditures During FY 18:	\$82,094	\$288,976	\$119,948
Per Capita Revenue:	\$228	\$884	\$338
Per Capita Expenditures:	\$227	\$828	\$325
Revenues over (under) Expenditures:	\$330	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	144.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$118,613	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$329	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,926	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$92,687	-\$22,956	\$91,815

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:	\$534,000	\$408,875	\$34,803
Per Capita Debt:	\$1,479	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,154,049	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5,967	\$2,410	\$1,081
Revenue Collected During FY 18:	\$495,507	\$259,125	\$96,372
Expenditures During FY 18:	\$534,534	\$253,615	\$101,344
Per Capita Revenue:	\$1,373	\$670	\$266
Per Capita Expenditures:	\$1,481	\$690	\$274
Operating Income (loss):	-\$39,027	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	395.68%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,115,022	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5,859	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Belleville City		
Unit Code:	088/015/30	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$123,181,642		
Equalized Assessed Valuation:	\$406,441,420		
Population:	41,649		
Employees:			
Full Time:	300		
Part Time:	100		
Salaries Paid:	\$21,573,876		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,987,963	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$336	\$548	\$516
Revenue Collected During FY 18:	\$53,680,420	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$47,843,312	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,289	\$1,126	\$1,099
Per Capita Expenditures:	\$1,149	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$5,837,108	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	40.46%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$19,355,498	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$465	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,899,089	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$110,376,876	-\$89,138,099	-\$45,315,959

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:	\$135,140,028	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,245	\$2,479	\$1,921
General Obligation Debt over EAV:	6.49%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$44,057,193	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,058	\$1,462	\$1,218
Revenue Collected During FY 18:	\$9,196,559	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$9,022,824	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$221	\$455	\$319
Per Capita Expenditures:	\$217	\$427	\$321
Operating Income (loss):	\$173,735	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	503.51%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$45,430,928	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,091	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bellevue Village		
Unit Code:	072/015/32	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,825,260		
Equalized Assessed Valuation:	\$26,216,529		
Population:	1,962		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$118,923		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,660,151	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$846	\$673	\$514
Revenue Collected During FY 18:	\$824,967	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$735,333	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$420	\$872	\$694
Per Capita Expenditures:	\$375	\$841	\$704
Revenues over (under) Expenditures:	\$89,634	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	237.96%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,749,785	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$892	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$477,280	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,272,505	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bellflower Village		
Unit Code:	064/020/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$781,277		
Equalized Assessed Valuation:	\$2,969,021		
Population:	357		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$32,883		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,429	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$152	\$1,048	\$581
Revenue Collected During FY 18:	\$194,884	\$310,057	\$126,093
Expenditures During FY 18:	\$98,660	\$288,976	\$119,948
Per Capita Revenue:	\$546	\$884	\$338
Per Capita Expenditures:	\$276	\$828	\$325
Revenues over (under) Expenditures:	\$96,224	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	183.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$180,653	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$506	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,579	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$141,074	-\$22,956	\$91,815

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:	\$238,126	\$408,875	\$34,803
Per Capita Debt:	\$667	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$481.260	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.348	\$2,410	\$1,081
Revenue Collected During FY 18:	\$276.142	\$259,125	\$96,372
Expenditures During FY 18:	\$69.396	\$253,615	\$101,344
Per Capita Revenue:	\$774	\$670	\$266
Per Capita Expenditures:	\$194	\$690	\$274
Operating Income (loss):	\$206.746	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	948.19%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$658.006	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.843	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bellmont Village		
Unit Code:	093/015/32	County:	Wabash
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$169,648		
Equalized Assessed Valuation:	\$1,379,226		
Population:	283		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$31,260		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$203,121	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$718	\$1,048	\$581
Revenue Collected During FY 18:	\$64,299	\$310,057	\$126,093
Expenditures During FY 18:	\$47,140	\$288,976	\$119,948
Per Capita Revenue:	\$227	\$884	\$338
Per Capita Expenditures:	\$167	\$828	\$325
Revenues over (under) Expenditures:	\$17,159	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	512.90%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$241,779	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$854	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$46,140	\$6,514	\$
Total Unreserved Funds:	\$184,123	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,140	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$184,123	-\$22,956	\$91,815

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:	\$270,000	\$408,875	\$34,803
Per Capita Debt:	\$954	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$21.431	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$76	\$2,410	\$1,081
Revenue Collected During FY 18:	\$70.804	\$259,125	\$96,372
Expenditures During FY 18:	\$75.940	\$253,615	\$101,344
Per Capita Revenue:	\$250	\$670	\$266
Per Capita Expenditures:	\$268	\$690	\$274
Operating Income (loss):	-\$5.136	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	41.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$31.799	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$112	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bellwood Village		
Unit Code:	016/040/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,227,825		
Equalized Assessed Valuation:	\$210,184,913		
Population:	19,019		
Employees:			
Full Time:	146		
Part Time:	118		
Salaries Paid:	\$9,650,556		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,937,016	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$575	\$673	\$514
Revenue Collected During FY 18:	\$26,760,820	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$24,461,793	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,407	\$872	\$694
Per Capita Expenditures:	\$1,286	\$841	\$704
Revenues over (under) Expenditures:	\$2,299,027	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	55.07%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$13,472,265	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$708	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,016,840	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$118,265,745	-\$6,072,573	\$237,091

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:	\$134,731,376	\$13,729,977	\$2,917,395
Per Capita Debt:	\$7,084	\$1,752	\$798
General Obligation Debt over EAV:	37.44%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,033,621	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$475	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,694,102	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,553,692	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$352	\$550	\$393
Per Capita Expenditures:	\$292	\$502	\$369
Operating Income (loss):	\$1,140,410	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	194.56%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,805,122	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$568	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Belvidere City		
Unit Code:	004/010/30	County:	Boone
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,333,865		
Equalized Assessed Valuation:	\$322,311,995		
Population:	25,585		
Employees:			
Full Time:	115		
Part Time:	13		
Salaries Paid:	\$9,723,896		

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,707,589	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$458	\$548	\$516
Revenue Collected During FY 18:	\$17,582,357	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$17,978,700	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$687	\$1,126	\$1,099
Per Capita Expenditures:	\$703	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$396,343	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	60.98%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$10,964,006	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$429	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,956,884	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$22,957,251	-\$89,138,099	-\$45,315,959

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:	\$35,691,347	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,395	\$2,479	\$1,921
General Obligation Debt over EAV:	0.00%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$44,844,131	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,753	\$1,462	\$1,218
Revenue Collected During FY 18:	\$6,093,974	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$5,899,829	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$238	\$455	\$319
Per Capita Expenditures:	\$231	\$427	\$321
Operating Income (loss):	\$194,145	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	763.38%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$45,038,276	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,760	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bement Village		
Unit Code:	074/015/32	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,101,071		
Equalized Assessed Valuation:	\$16,095,846		
Population:	1,730		
Employees:			
Full Time:	4		
Part Time:	39		
Salaries Paid:	\$211,819		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$899,448	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$520	\$673	\$514
Revenue Collected During FY 18:	\$597,225	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$528,745	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$345	\$872	\$694
Per Capita Expenditures:	\$306	\$841	\$704
Revenues over (under) Expenditures:	\$68,480	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	183.06%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$967,928	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$559	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$168,947	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$798,981	-\$6,072,573	\$237,091

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:	\$242,248	\$13,729,977	\$2,917,395
Per Capita Debt:	\$140	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,370.139	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.370	\$1,692	\$1,322
Revenue Collected During FY 18:	\$566.121	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$548.055	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$327	\$550	\$393
Per Capita Expenditures:	\$317	\$502	\$369
Operating Income (loss):	\$18.066	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	435.76%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,388.205	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.380	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Benld City		
Unit Code:	056/010/30	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,245,709		
Equalized Assessed Valuation:	\$8,302,844		
Population:	1,556		
Employees:			
Full Time:	8		
Part Time:	31		
Salaries Paid:	\$346,188		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$742,565	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$477	\$673	\$514
Revenue Collected During FY 18:	\$691,800	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$603,162	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$445	\$872	\$694
Per Capita Expenditures:	\$388	\$841	\$704
Revenues over (under) Expenditures:	\$88,638	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	137.81%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$831,203	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$534	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,599	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$777,604	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,363,427	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,519	\$1,692	\$1,322
Revenue Collected During FY 18:	\$531,650	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$591,553	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$342	\$550	\$393
Per Capita Expenditures:	\$380	\$502	\$369
Operating Income (loss):	-\$59,903	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	389.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,303,524	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,480	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bensenville Village		
Unit Code:	022/015/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,816,993		
Equalized Assessed Valuation:	\$568,798,470		
Population:	16,852		
Employees:			
	Full Time:	122	
	Part Time:	88	
	Salaries Paid:	\$9,738,179	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,444,727	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,035	\$673	\$514
Revenue Collected During FY 18:	\$22,913,850	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$17,675,106	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,360	\$872	\$694
Per Capita Expenditures:	\$1,049	\$841	\$704
Revenues over (under) Expenditures:	\$5,238,744	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	114.36%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$20,213,471	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,199	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,848,172	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,656,136	-\$6,072,573	\$237,091

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:	\$106,142,281	\$13,729,977	\$2,917,395
Per Capita Debt:	\$6,298	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$68,555,024	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.068	\$1,692	\$1,322
Revenue Collected During FY 18:	\$13,339,613	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$10,790,298	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$792	\$550	\$393
Per Capita Expenditures:	\$640	\$502	\$369
Operating Income (loss):	\$2,549,315	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	655.44%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$70,724,339	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.197	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Benson Village		
Unit Code:	102/015/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$693,263		
Equalized Assessed Valuation:	\$5,819,917		
Population:	423		
Employees:			
	Full Time:		
	Part Time:	18	
	Salaries Paid:	\$29,428	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$340,534	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$805	\$1,048	\$581
Revenue Collected During FY 18:	\$147,415	\$310,057	\$126,093
Expenditures During FY 18:	\$223,564	\$288,976	\$119,948
Per Capita Revenue:	\$348	\$884	\$338
Per Capita Expenditures:	\$529	\$828	\$325
Revenues over (under) Expenditures:	-\$76,149	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	118.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$264,385	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$625	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160,833	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$103,552	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$388.737	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$919	\$2,410	\$1,081
Revenue Collected During FY 18:	\$141.366	\$259,125	\$96,372
Expenditures During FY 18:	\$113.490	\$253,615	\$101,344
Per Capita Revenue:	\$334	\$670	\$266
Per Capita Expenditures:	\$268	\$690	\$274
Operating Income (loss):	\$27.876	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	367.09%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$416.613	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$985	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bentley Village		
Unit Code:	034/020/32	County:	Hancock
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$32,383		
Equalized Assessed Valuation:	\$404,644		
Population:	25		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,950	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,638	\$1,048	\$581
Revenue Collected During FY 18:	\$8,224	\$310,057	\$126,093
Expenditures During FY 18:	\$1,866	\$288,976	\$119,948
Per Capita Revenue:	\$329	\$884	\$338
Per Capita Expenditures:	\$75	\$828	\$325
Revenues over (under) Expenditures:	\$6,358	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	2535.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$47,308	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,892	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,939	\$6,514	\$
Total Unreserved Funds:	\$41,369	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Benton City		
Unit Code:	028/010/30	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,016,855		
Equalized Assessed Valuation:	\$59,398,207		
Population:	7,087		
Employees:			
	Full Time:	45	
	Part Time:	23	
	Salaries Paid:	\$2,413,970	

Blended Component Units
Number Submitted = 2
Airport
Youth Center

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,014,768	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$425	\$673	\$514
Revenue Collected During FY 18:	\$5,009,808	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,129,627	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$707	\$872	\$694
Per Capita Expenditures:	\$724	\$841	\$704
Revenues over (under) Expenditures:	-\$119,819	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	66.82%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,427,602	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$484	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,104,200	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,210,289	-\$6,072,573	\$237,091

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:	\$8,027,198	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,133	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,145,045	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,432	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8,820,609	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,512,357	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1,245	\$550	\$393
Per Capita Expenditures:	\$355	\$502	\$369
Operating Income (loss):	\$6,308,252	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	657.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$16,520,947	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,331	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Berkeley Village		
Unit Code:	016/045/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,777,939		
Equalized Assessed Valuation:	\$98,717,487		
Population:	5,148		
Employees:			
Full Time:		36	
Part Time:		68	
Salaries Paid:		\$3,742,814	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,656,398	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,099	\$673	\$514
Revenue Collected During FY 18:	\$7,096,244	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,540,724	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,378	\$872	\$694
Per Capita Expenditures:	\$1,271	\$841	\$704
Revenues over (under) Expenditures:	\$555,520	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	79.07%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,171,918	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,005	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$382,571	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$345,095	-\$6,072,573	\$237,091

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:	\$8,191,814	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,591	\$1,752	\$798
General Obligation Debt over EAV:	1.02%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,548,512	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.078	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,915,219	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,805,275	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$566	\$550	\$393
Per Capita Expenditures:	\$545	\$502	\$369
Operating Income (loss):	\$109,944	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	201.71%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,658,456	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.099	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Berlin Village											
Unit Code:	083/015/32	County:	Sangamon									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash											
Appropriation or Budget:	\$24,925											
Equalized Assessed Valuation:	\$1,289,661											
Population:	178											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">9</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$6,450</td> </tr> </table>			Full Time:			Part Time:	9		Salaries Paid:	\$6,450	
Full Time:												
Part Time:	9											
Salaries Paid:	\$6,450											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$63,595	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$357	\$1,048	\$581
Revenue Collected During FY 18:	\$30,739	\$310,057	\$126,093
Expenditures During FY 18:	\$17,613	\$288,976	\$119,948
Per Capita Revenue:	\$173	\$884	\$338
Per Capita Expenditures:	\$99	\$828	\$325
Revenues over (under) Expenditures:	\$13,126	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	435.59%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$76,721	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$431	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,110	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$48,611	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Berwyn City		
Unit Code:	016/050/30	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$142,123,030		
Equalized Assessed Valuation:	\$707,112,311		
Population:	55,748		
Employees:			
Full Time:	372		
Part Time:	168		
Salaries Paid:	\$30,200,529		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,337,575	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$311	\$548	\$516
Revenue Collected During FY 18:	\$64,803,101	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$59,751,111	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,162	\$1,126	\$1,099
Per Capita Expenditures:	\$1,072	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$5,051,990	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	29.10%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$17,389,362	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$312	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,719,392	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$182,005,094	-\$89,138,099	-\$45,315,959

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:	\$301,817,316	\$133,916,165	\$70,239,988
Per Capita Debt:	\$5,414	\$2,479	\$1,921
General Obligation Debt over EAV:	19.78%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$23,196,080	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$416	\$1,462	\$1,218
Revenue Collected During FY 18:	\$17,713,841	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$18,514,344	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$318	\$455	\$319
Per Capita Expenditures:	\$332	\$427	\$321
Operating Income (loss):	-\$800,503	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	115.17%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$21,322,631	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$382	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bethalto Village		
Unit Code:	057/020/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,437,517		
Equalized Assessed Valuation:	\$148,067,795		
Population:	10,648		
Employees:			
Full Time:		45	
Part Time:		2	
Salaries Paid:		\$3,467,282	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,403,145	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$132	\$673	\$514
Revenue Collected During FY 18:	\$6,378,289	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,240,230	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$599	\$872	\$694
Per Capita Expenditures:	\$680	\$841	\$704
Revenues over (under) Expenditures:	-\$861,941	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	13.15%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$951,823	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$89	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,049,901	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$4,646,516	-\$6,072,573	\$237,091

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:	\$8,103,766	\$13,729,977	\$2,917,395
Per Capita Debt:	\$761	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,008,138	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$658	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,902,082	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,112,342	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$460	\$550	\$393
Per Capita Expenditures:	\$386	\$502	\$369
Operating Income (loss):	\$789,740	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	170.45%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,009,519	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$658	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bethany Village		
Unit Code:	070/015/32	County:	Moultrie
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,002,750		
Equalized Assessed Valuation:	\$11,491,415		
Population:	1,225		
Employees:			
Full Time:	24		
Part Time:	10		
Salaries Paid:	\$347,910		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$429,621	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$351	\$673	\$514
Revenue Collected During FY 18:	\$513,667	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$483,585	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$419	\$872	\$694
Per Capita Expenditures:	\$395	\$841	\$704
Revenues over (under) Expenditures:	\$30,082	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	89.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$434,703	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$355	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$315,552	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$119,151	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,801,869	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,287	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,773,110	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,670,896	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1,447	\$550	\$393
Per Capita Expenditures:	\$1,364	\$502	\$369
Operating Income (loss):	\$102,214	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	175.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,929,083	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,391	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Big Rock Village		
Unit Code:	045/010/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$425,220		
Equalized Assessed Valuation:	\$29,813,052		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$45,474		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$835,675	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$696	\$673	\$514
Revenue Collected During FY 18:	\$477,968	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$529,369	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$398	\$872	\$694
Per Capita Expenditures:	\$441	\$841	\$704
Revenues over (under) Expenditures:	-\$51,401	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	149.11%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$789,334	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$658	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,271	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$697,287	-\$6,072,573	\$237,091

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:	\$1,727,971	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,440	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,259,056	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,716	\$1,692	\$1,322
Revenue Collected During FY 18:	\$205,985	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$206,019	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$172	\$550	\$393
Per Capita Expenditures:	\$172	\$502	\$369
Operating Income (loss):	-\$34	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1581.90%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,259,022	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,716	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Biggsville Village		
Unit Code:	036/010/32	County:	Henderson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$387,407		
Equalized Assessed Valuation:	\$2,958,285		
Population:	286		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$15,390		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$222,864	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$779	\$1,048	\$581
Revenue Collected During FY 18:	\$69,941	\$310,057	\$126,093
Expenditures During FY 18:	\$48,453	\$288,976	\$119,948
Per Capita Revenue:	\$245	\$884	\$338
Per Capita Expenditures:	\$169	\$828	\$325
Revenues over (under) Expenditures:	\$21,488	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	477.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$231,352	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$809	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$119,451	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$111,901	-\$22,956	\$91,815

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:	\$827,000	\$408,875	\$34,803
Per Capita Debt:	\$2,892	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,319,292	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$8.109	\$2,410	\$1,081
Revenue Collected During FY 18:	\$151.487	\$259,125	\$96,372
Expenditures During FY 18:	\$193.449	\$253,615	\$101,344
Per Capita Revenue:	\$530	\$670	\$266
Per Capita Expenditures:	\$676	\$690	\$274
Operating Income (loss):	-\$41.962	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1183.95%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,290,330	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$8.008	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bingham Village		
Unit Code:	026/010/32	County:	Fayette
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$27,692		
Equalized Assessed Valuation:	\$237,381		
Population:	84		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$2,790		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,979	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$321	\$1,048	\$581
Revenue Collected During FY 18:	\$24,813	\$310,057	\$126,093
Expenditures During FY 18:	\$21,027	\$288,976	\$119,948
Per Capita Revenue:	\$295	\$884	\$338
Per Capita Expenditures:	\$250	\$828	\$325
Revenues over (under) Expenditures:	\$3,786	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	146.32%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$30,766	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$366	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,557	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$7,209	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bishop Hill Village		
Unit Code:	037/030/32	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$165,326		
Equalized Assessed Valuation:	\$1,438,206		
Population:	150		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$7,890		

Blended Component Units
Number Submitted = 1 Cemetery Association

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$511,874	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$3,412	\$1,048	\$581
Revenue Collected During FY 18:	\$62,010	\$310,057	\$126,093
Expenditures During FY 18:	\$42,298	\$288,976	\$119,948
Per Capita Revenue:	\$413	\$884	\$338
Per Capita Expenditures:	\$282	\$828	\$325
Revenues over (under) Expenditures:	\$19,712	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1256.76%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$531,586	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$3,544	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,869	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$525,719	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$158,332	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,056	\$2,410	\$1,081
Revenue Collected During FY 18:	\$39,674	\$259,125	\$96,372
Expenditures During FY 18:	\$33,485	\$253,615	\$101,344
Per Capita Revenue:	\$264	\$670	\$266
Per Capita Expenditures:	\$223	\$690	\$274
Operating Income (loss):	\$6,189	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	491.33%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$164,521	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,097	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bismarck Village		
Unit Code:	092/022/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,576,260		
Equalized Assessed Valuation:	\$4,354,895		
Population:	551		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$15,414		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$139,443	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$253	\$1,048	\$581
Revenue Collected During FY 18:	\$132,539	\$310,057	\$126,093
Expenditures During FY 18:	\$149,531	\$288,976	\$119,948
Per Capita Revenue:	\$241	\$884	\$338
Per Capita Expenditures:	\$271	\$828	\$325
Revenues over (under) Expenditures:	-\$16,992	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	81.89%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$122,451	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$222	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,539	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$97,465	-\$22,956	\$91,815

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:	\$2,368	\$408,875	\$34,803
Per Capita Debt:	\$4	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Blandinsville Village		
Unit Code:	062/015/32	County:	McDonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$846,100		
Equalized Assessed Valuation:	\$5,187,085		
Population:	777		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$116,456		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$384,113	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$494	\$1,048	\$581
Revenue Collected During FY 18:	\$225,400	\$310,057	\$126,093
Expenditures During FY 18:	\$298,420	\$288,976	\$119,948
Per Capita Revenue:	\$290	\$884	\$338
Per Capita Expenditures:	\$384	\$828	\$325
Revenues over (under) Expenditures:	-\$73,020	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	104.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$311,093	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$400	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$311,273	-\$22,956	\$91,815

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:	\$636,351	\$408,875	\$34,803
Per Capita Debt:	\$819	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,725,263	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,507	\$2,410	\$1,081
Revenue Collected During FY 18:	\$340,878	\$259,125	\$96,372
Expenditures During FY 18:	\$375,210	\$253,615	\$101,344
Per Capita Revenue:	\$439	\$670	\$266
Per Capita Expenditures:	\$483	\$690	\$274
Operating Income (loss):	-\$34,332	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	717.18%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,690,931	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,463	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bloomington Village		
Unit Code:	022/020/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,179,335		
Equalized Assessed Valuation:	\$859,839,683		
Population:	22,016		
Employees:			
Full Time:	117		
Part Time:	33		
Salaries Paid:	\$10,987,433		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,727,307	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$714	\$673	\$514
Revenue Collected During FY 18:	\$22,282,776	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$20,410,155	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,012	\$872	\$694
Per Capita Expenditures:	\$927	\$841	\$704
Revenues over (under) Expenditures:	\$1,872,621	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	78.06%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,932,284	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$724	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,993,633	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$16,669,709	-\$6,072,573	\$237,091

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:	\$21,027,341	\$13,729,977	\$2,917,395
Per Capita Debt:	\$955	\$1,752	\$798
General Obligation Debt over EAV:	0.41%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$49,387,728	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.243	\$1,692	\$1,322
Revenue Collected During FY 18:	\$10,658,282	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$13,096,074	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$484	\$550	\$393
Per Capita Expenditures:	\$595	\$502	\$369
Operating Income (loss):	-\$2,437,792	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	368.14%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$48,211,547	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.190	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Bloomington City		
Unit Code:	064/025/30	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$214,389,564		
Equalized Assessed Valuation:	\$1,858,132,129		
Population:	77,934		
Employees:			
Full Time:		610	
Part Time:		566	
Salaries Paid:		\$50,380,285	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,485,900	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$571	\$548	\$516
Revenue Collected During FY 18:	\$111,590,039	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$99,708,108	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,432	\$1,126	\$1,099
Per Capita Expenditures:	\$1,279	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$11,881,931	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	49.51%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$49,367,127	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$633	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,831,282	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$132,888,737	-\$89,138,099	-\$45,315,959

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:	\$242,010,034	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,105	\$2,479	\$1,921
General Obligation Debt over EAV:	3.07%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$195,552,179	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,509	\$1,462	\$1,218
Revenue Collected During FY 18:	\$36,906,506	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$36,693,472	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$474	\$455	\$319
Per Capita Expenditures:	\$471	\$427	\$321
Operating Income (loss):	\$213,034	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	537.01%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$197,045,810	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,528	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Blue Mound Village		
Unit Code:	055/015/32	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$856,379		
Equalized Assessed Valuation:	\$10,726,784		
Population:	1,160		
Employees:			
Full Time:	5		
Part Time:	14		
Salaries Paid:	\$135,941		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$357,277	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$308	\$673	\$514
Revenue Collected During FY 18:	\$431,903	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$296,602	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$372	\$872	\$694
Per Capita Expenditures:	\$256	\$841	\$704
Revenues over (under) Expenditures:	\$135,301	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	166.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$492,978	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$425	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$288,715	-\$6,072,573	\$237,091

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:	\$40,105	\$13,729,977	\$2,917,395
Per Capita Debt:	\$35	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$827.903	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$714	\$1,692	\$1,322
Revenue Collected During FY 18:	\$288.494	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$310.965	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$249	\$550	\$393
Per Capita Expenditures:	\$268	\$502	\$369
Operating Income (loss):	-\$22.471	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	258.88%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$805.032	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$694	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bluffs Village		
Unit Code:	085/015/32	County:	Scott
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$593,500		
Equalized Assessed Valuation:	\$4,679,757		
Population:	714		
Employees:			
Full Time:	3		
Part Time:	17		
Salaries Paid:	\$166,545		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$200,091	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$280	\$1,048	\$581
Revenue Collected During FY 18:	\$299,650	\$310,057	\$126,093
Expenditures During FY 18:	\$279,937	\$288,976	\$119,948
Per Capita Revenue:	\$420	\$884	\$338
Per Capita Expenditures:	\$392	\$828	\$325
Revenues over (under) Expenditures:	\$19,713	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	78.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$219,804	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$308	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,699	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$187,942	-\$22,956	\$91,815

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:	\$143,034	\$408,875	\$34,803
Per Capita Debt:	\$200	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$709.571	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$994	\$2,410	\$1,081
Revenue Collected During FY 18:	\$261.647	\$259,125	\$96,372
Expenditures During FY 18:	\$219.393	\$253,615	\$101,344
Per Capita Revenue:	\$366	\$670	\$266
Per Capita Expenditures:	\$307	\$690	\$274
Operating Income (loss):	\$42.254	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	342.68%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$751.825	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.053	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bluford Village		
Unit Code:	041/015/32	County:	Jefferson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,290,714		
Equalized Assessed Valuation:	\$4,101,218		
Population:	737		
Employees:			
Full Time:	5		
Part Time:	7		
Salaries Paid:	\$148,175		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$265,902	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$361	\$1,048	\$581
Revenue Collected During FY 18:	\$154,582	\$310,057	\$126,093
Expenditures During FY 18:	\$132,902	\$288,976	\$119,948
Per Capita Revenue:	\$210	\$884	\$338
Per Capita Expenditures:	\$180	\$828	\$325
Revenues over (under) Expenditures:	\$21,680	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	216.39%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$287,582	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$390	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,356	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$210,965	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,005,869	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4,079	\$2,410	\$1,081
Revenue Collected During FY 18:	\$869,986	\$259,125	\$96,372
Expenditures During FY 18:	\$754,302	\$253,615	\$101,344
Per Capita Revenue:	\$1,180	\$670	\$266
Per Capita Expenditures:	\$1,023	\$690	\$274
Operating Income (loss):	\$115,684	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	413.83%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$3,121,553	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4,235	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Bolingbrook Village		
Unit Code:	099/015/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$154,191,416		
Equalized Assessed Valuation:	\$2,092,531,473		
Population:	76,000		
Employees:			
Full Time:	293		
Part Time:	4		
Salaries Paid:	\$27,865,584		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,102,880	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$870	\$548	\$516
Revenue Collected During FY 18:	\$81,955,296	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$78,601,197	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,078	\$1,126	\$1,099
Per Capita Expenditures:	\$1,034	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$3,354,099	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	88.46%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$69,527,342	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$915	\$580	\$518
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,192,499	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$76,810,282	-\$89,138,099	-\$45,315,959

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:	\$230,018,008	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,027	\$2,479	\$1,921
General Obligation Debt over EAV:	10.67%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$195,346,681	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,570	\$1,462	\$1,218
Revenue Collected During FY 18:	\$14,066,191	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$18,245,397	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$185	\$455	\$319
Per Capita Expenditures:	\$240	\$427	\$321
Operating Income (loss):	-\$4,179,206	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	1048.45%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$191,294,331	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,517	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bondville Village		
Unit Code:	010/010/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$562,686		
Equalized Assessed Valuation:	\$6,003,980		
Population:	443		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$423,766	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$957	\$1,048	\$581
Revenue Collected During FY 18:	\$99,006	\$310,057	\$126,093
Expenditures During FY 18:	\$47,678	\$288,976	\$119,948
Per Capita Revenue:	\$223	\$884	\$338
Per Capita Expenditures:	\$108	\$828	\$325
Revenues over (under) Expenditures:	\$51,328	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	996.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$475,094	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,072	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$260,335	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$215,864	-\$22,956	\$91,815

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:	\$2,661,139	\$408,875	\$34,803
Per Capita Debt:	\$6,007	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,506,712	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$10.173	\$2,410	\$1,081
Revenue Collected During FY 18:	\$105.131	\$259,125	\$96,372
Expenditures During FY 18:	\$199.105	\$253,615	\$101,344
Per Capita Revenue:	\$237	\$670	\$266
Per Capita Expenditures:	\$449	\$690	\$274
Operating Income (loss):	-\$93.974	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	2216.29%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$4,412.738	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$9.961	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bone Gap Village		
Unit Code:	024/015/32	County:	Edwards
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$121,900		
Equalized Assessed Valuation:	\$744,385		
Population:	246		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$23,640		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,202	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$172	\$1,048	\$581
Revenue Collected During FY 18:	\$74,144	\$310,057	\$126,093
Expenditures During FY 18:	\$57,306	\$288,976	\$119,948
Per Capita Revenue:	\$301	\$884	\$338
Per Capita Expenditures:	\$233	\$828	\$325
Revenues over (under) Expenditures:	\$16,838	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	146.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$83,792	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$341	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$83,792	-\$22,956	\$91,815

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:	\$245,000	\$408,875	\$34,803
Per Capita Debt:	\$996	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$234.600	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$954	\$2,410	\$1,081
Revenue Collected During FY 18:	\$44.047	\$259,125	\$96,372
Expenditures During FY 18:	\$49.994	\$253,615	\$101,344
Per Capita Revenue:	\$179	\$670	\$266
Per Capita Expenditures:	\$203	\$690	\$274
Operating Income (loss):	-\$5.947	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	463.68%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$231.811	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$942	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bonfield Village		
Unit Code:	046/015/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$205,050		
Equalized Assessed Valuation:	\$6,091,971		
Population:	382		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$3,037		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$227,099	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$595	\$1,048	\$581
Revenue Collected During FY 18:	\$99,661	\$310,057	\$126,093
Expenditures During FY 18:	\$87,250	\$288,976	\$119,948
Per Capita Revenue:	\$261	\$884	\$338
Per Capita Expenditures:	\$228	\$828	\$325
Revenues over (under) Expenditures:	\$12,411	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	274.51%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$239,510	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$627	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$124,274	\$6,514	\$
Total Unreserved Funds:	\$115,235	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bonnie Village		
Unit Code:	041/020/32	County:	Jefferson
Fiscal Year End:	7/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$151,250		
Equalized Assessed Valuation:	\$2,728,827		
Population:	397		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$71,497		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$96,401	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$243	\$1,048	\$581
Revenue Collected During FY 18:	\$106,296	\$310,057	\$126,093
Expenditures During FY 18:	\$94,585	\$288,976	\$119,948
Per Capita Revenue:	\$268	\$884	\$338
Per Capita Expenditures:	\$238	\$828	\$325
Revenues over (under) Expenditures:	\$11,711	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	114.30%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$108,112	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$272	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,169	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$74,143	-\$22,956	\$91,815

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:	\$30,000	\$408,875	\$34,803
Per Capita Debt:	\$76	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$448.703	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.130	\$2,410	\$1,081
Revenue Collected During FY 18:	\$131.746	\$259,125	\$96,372
Expenditures During FY 18:	\$154.883	\$253,615	\$101,344
Per Capita Revenue:	\$332	\$670	\$266
Per Capita Expenditures:	\$390	\$690	\$274
Operating Income (loss):	-\$23.137	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	274.77%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$425.566	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.072	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bourbonnais Village		
Unit Code:	046/020/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,309,073		
Equalized Assessed Valuation:	\$340,669,318		
Population:	18,631		
Employees:			
Full Time:			58
Part Time:			5
Salaries Paid:			\$3,773,246

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,216,619	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$924	\$673	\$514
Revenue Collected During FY 18:	\$8,836,121	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$17,153,764	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$474	\$872	\$694
Per Capita Expenditures:	\$921	\$841	\$704
Revenues over (under) Expenditures:	-\$8,317,643	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	54.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,283,976	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$498	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,126,223	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,306,354	-\$6,072,573	\$237,091

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:	\$17,316,079	\$13,729,977	\$2,917,395
Per Capita Debt:	\$929	\$1,752	\$798
General Obligation Debt over EAV:	4.84%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,128,470	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$866	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,276,162	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,039,325	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$337	\$550	\$393
Per Capita Expenditures:	\$270	\$502	\$369
Operating Income (loss):	\$1,236,837	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	336.96%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$16,980,307	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$911	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bowen Village		
Unit Code:	034/025/32	County:	Hancock
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$676,843		
Equalized Assessed Valuation:	\$2,584,574		
Population:	462		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$45,087		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$337,227	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$730	\$1,048	\$581
Revenue Collected During FY 18:	\$150,368	\$310,057	\$126,093
Expenditures During FY 18:	\$135,276	\$288,976	\$119,948
Per Capita Revenue:	\$325	\$884	\$338
Per Capita Expenditures:	\$293	\$828	\$325
Revenues over (under) Expenditures:	\$15,092	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	260.44%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$352,319	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$763	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$360,461	-\$22,956	\$91,815

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:	\$1,089,850	\$408,875	\$34,803
Per Capita Debt:	\$2,359	\$965	\$78
General Obligation Debt over EAV:	3.63%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,030,557	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,231	\$2,410	\$1,081
Revenue Collected During FY 18:	\$198,898	\$259,125	\$96,372
Expenditures During FY 18:	\$196,589	\$253,615	\$101,344
Per Capita Revenue:	\$431	\$670	\$266
Per Capita Expenditures:	\$426	\$690	\$274
Operating Income (loss):	\$2,309	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	525.39%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,032,866	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,236	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Braceville Village		
Unit Code:	032/010/32	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,730,425		
Equalized Assessed Valuation:	\$11,324,102		
Population:	761		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$127,391		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$330,512	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$434	\$1,048	\$581
Revenue Collected During FY 18:	\$475,323	\$310,057	\$126,093
Expenditures During FY 18:	\$373,390	\$288,976	\$119,948
Per Capita Revenue:	\$625	\$884	\$338
Per Capita Expenditures:	\$491	\$828	\$325
Revenues over (under) Expenditures:	\$101,933	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	67.00%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$250,154	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$329	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,608	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$63,438	-\$22,956	\$91,815

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:	\$199,000	\$408,875	\$34,803
Per Capita Debt:	\$261	\$965	\$78
General Obligation Debt over EAV:	1.76%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$748.298	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$983	\$2,410	\$1,081
Revenue Collected During FY 18:	\$206.477	\$259,125	\$96,372
Expenditures During FY 18:	\$226.155	\$253,615	\$101,344
Per Capita Revenue:	\$271	\$670	\$266
Per Capita Expenditures:	\$297	\$690	\$274
Operating Income (loss):	-\$19.678	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	402.78%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$910.911	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.197	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bradford Village		
Unit Code:	087/010/32	County:	Stark
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$737,043		
Equalized Assessed Valuation:	\$3,915,042		
Population:	768		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$168,176		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$133,148	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$173	\$1,048	\$581
Revenue Collected During FY 18:	\$373,929	\$310,057	\$126,093
Expenditures During FY 18:	\$336,607	\$288,976	\$119,948
Per Capita Revenue:	\$487	\$884	\$338
Per Capita Expenditures:	\$438	\$828	\$325
Revenues over (under) Expenditures:	\$37,322	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	45.30%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$152,470	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$199	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,948	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$118,522	-\$22,956	\$91,815

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:	\$254,677	\$408,875	\$34,803
Per Capita Debt:	\$332	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,663,305	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,166	\$2,410	\$1,081
Revenue Collected During FY 18:	\$298,632	\$259,125	\$96,372
Expenditures During FY 18:	\$402,846	\$253,615	\$101,344
Per Capita Revenue:	\$389	\$670	\$266
Per Capita Expenditures:	\$525	\$690	\$274
Operating Income (loss):	-\$104,214	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	391.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,577,091	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,054	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bradley Village		
Unit Code:	046/025/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,374,710		
Equalized Assessed Valuation:	\$263,853,719		
Population:	15,471		
Employees:			
	Full Time:	86	
	Part Time:	38	
	Salaries Paid:	\$6,553,107	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,804,023	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$698	\$673	\$514
Revenue Collected During FY 18:	\$13,916,125	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$14,911,756	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$899	\$872	\$694
Per Capita Expenditures:	\$964	\$841	\$704
Revenues over (under) Expenditures:	-\$995,631	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	65.78%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,808,392	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$634	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$906,678	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,952,927	-\$6,072,573	\$237,091

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:	\$25,476,440	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,647	\$1,752	\$798
General Obligation Debt over EAV:	1.59%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,113,608	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$72	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,948,789	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,413,611	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$126	\$550	\$393
Per Capita Expenditures:	\$156	\$502	\$369
Operating Income (loss):	-\$464,822	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	26.88%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$648,786	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$42	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Braidwood City		
Unit Code:	099/020/30	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,841,623		
Equalized Assessed Valuation:	\$111,017,139		
Population:	6,200		
Employees:			
	Full Time:	41	
	Part Time:	22	
	Salaries Paid:	\$2,829,288	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,439,852	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$232	\$673	\$514
Revenue Collected During FY 18:	\$4,217,469	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,788,883	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$680	\$872	\$694
Per Capita Expenditures:	\$934	\$841	\$704
Revenues over (under) Expenditures:	-\$1,571,414	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-11.65%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$674,421	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$109	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,967,330	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,679,578	-\$6,072,573	\$237,091

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:	\$13,787,665	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,224	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$31,622,425	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5.100	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,830,218	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,969,340	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$456	\$550	\$393
Per Capita Expenditures:	\$479	\$502	\$369
Operating Income (loss):	-\$139,122	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	918.63%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$27,277,117	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.400	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Breese City		
Unit Code:	014/030/30	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,202,492		
Equalized Assessed Valuation:	\$92,189,269		
Population:	4,500		
Employees:			
Full Time:	39		
Part Time:	107		
Salaries Paid:	\$3,018,152		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,479,736	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$329	\$673	\$514
Revenue Collected During FY 18:	\$3,766,473	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,020,287	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$837	\$872	\$694
Per Capita Expenditures:	\$893	\$841	\$704
Revenues over (under) Expenditures:	-\$253,814	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	35.42%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,423,804	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$316	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,115,718	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,282,699	-\$6,072,573	\$237,091

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:	\$5,439,841	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,209	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,081,711	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.351	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8,176,940	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,566,830	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.817	\$550	\$393
Per Capita Expenditures:	\$1.682	\$502	\$369
Operating Income (loss):	\$610,110	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	205.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$15,567,953	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.460	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bridgeport City		
Unit Code:	051/015/30	County:	Lawrence
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,468,068		
Equalized Assessed Valuation:	\$9,221,303		
Population:	1,741		
Employees:			
Full Time:	12		
Part Time:	5		
Salaries Paid:	\$335,135		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$529,807	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$304	\$673	\$514
Revenue Collected During FY 18:	\$525,424	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$690,158	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$302	\$872	\$694
Per Capita Expenditures:	\$396	\$841	\$704
Revenues over (under) Expenditures:	-\$164,734	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	52.90%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$365,073	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$210	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,659	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$267,414	-\$6,072,573	\$237,091

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:	\$2,570,637	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,477	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,371,481	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$788	\$1,692	\$1,322
Revenue Collected During FY 18:	\$998,907	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$858,294	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$574	\$550	\$393
Per Capita Expenditures:	\$493	\$502	\$369
Operating Income (loss):	\$140,613	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	176.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,512,094	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$869	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bridgeview Village		
Unit Code:	016/060/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,485,010		
Equalized Assessed Valuation:	\$451,921,183		
Population:	16,446		
Employees:			
	Full Time:	113	
	Part Time:	71	
	Salaries Paid:	\$11,495,560	

Blended Component Units
Number Submitted = 1
Bridgeview Finance Corp

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,722,636	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$226	\$673	\$514
Revenue Collected During FY 18:	\$18,140,598	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$27,112,821	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,103	\$872	\$694
Per Capita Expenditures:	\$1,649	\$841	\$704
Revenues over (under) Expenditures:	-\$8,972,223	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	13.59%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,684,978	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$224	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,077,050	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$57,996,629	-\$6,072,573	\$237,091

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:	\$320,777,495	\$13,729,977	\$2,917,395
Per Capita Debt:	\$19,505	\$1,752	\$798
General Obligation Debt over EAV:	56.93%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,002,499	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$912	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,911,166	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,450,181	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$359	\$550	\$393
Per Capita Expenditures:	\$392	\$502	\$369
Operating Income (loss):	-\$539,015	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	209.82%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,533,702	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$823	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Brighton Village		
Unit Code:	056/015/32	County:	Macoupin
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,349,487		
Equalized Assessed Valuation:	\$26,989,062		
Population:	2,185		
Employees:			
Full Time:	24		
Part Time:			
Salaries Paid:	\$514,917		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$507,213	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$232	\$673	\$514
Revenue Collected During FY 18:	\$1,198,237	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$987,532	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$548	\$872	\$694
Per Capita Expenditures:	\$452	\$841	\$704
Revenues over (under) Expenditures:	\$210,705	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	72.70%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$717,918	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$329	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$721,749	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$83,248	-\$6,072,573	\$237,091

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:	\$2,728,382	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,249	\$1,752	\$798
General Obligation Debt over EAV:	2.14%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,049,525	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.684	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,371,639	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,483,291	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$628	\$550	\$393
Per Capita Expenditures:	\$679	\$502	\$369
Operating Income (loss):	-\$111,652	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	535.15%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,937,873	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.633	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brimfield Village		
Unit Code:	072/020/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$815,050		
Equalized Assessed Valuation:	\$12,655,409		
Population:	838		
Employees:			
Full Time:	3		
Part Time:	4		
Salaries Paid:	\$199,054		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$173,252	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$207	\$1,048	\$581
Revenue Collected During FY 18:	\$358,034	\$310,057	\$126,093
Expenditures During FY 18:	\$359,055	\$288,976	\$119,948
Per Capita Revenue:	\$427	\$884	\$338
Per Capita Expenditures:	\$428	\$828	\$325
Revenues over (under) Expenditures:	-\$1,021	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	47.97%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$172,231	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$206	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,207	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$127,024	-\$22,956	\$91,815

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:	\$54,169	\$408,875	\$34,803
Per Capita Debt:	\$65	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$631.061	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$753	\$2,410	\$1,081
Revenue Collected During FY 18:	\$237.212	\$259,125	\$96,372
Expenditures During FY 18:	\$280.812	\$253,615	\$101,344
Per Capita Revenue:	\$283	\$670	\$266
Per Capita Expenditures:	\$335	\$690	\$274
Operating Income (loss):	-\$43.600	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	209.20%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$587.461	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$701	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Broadlands Village		
Unit Code:	010/015/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$174,360		
Equalized Assessed Valuation:	\$3,651,570		
Population:	356		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$25,072		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$86,372	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$243	\$1,048	\$581
Revenue Collected During FY 18:	\$85,640	\$310,057	\$126,093
Expenditures During FY 18:	\$67,394	\$288,976	\$119,948
Per Capita Revenue:	\$241	\$884	\$338
Per Capita Expenditures:	\$189	\$828	\$325
Revenues over (under) Expenditures:	\$18,246	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	146.97%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$99,047	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$278	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,215	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$64,832	-\$22,956	\$91,815

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:	\$415,000	\$408,875	\$34,803
Per Capita Debt:	\$1,166	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$96.821	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	-\$272	\$2,410	\$1,081
Revenue Collected During FY 18:	\$128.560	\$259,125	\$96,372
Expenditures During FY 18:	\$133.760	\$253,615	\$101,344
Per Capita Revenue:	\$361	\$670	\$266
Per Capita Expenditures:	\$376	\$690	\$274
Operating Income (loss):	-\$5.200	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	-72.11%	411.99%	339.59%
Ending Retained Earnings for FY 17:	-\$96.450	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	-\$271	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Broadview Village		
Unit Code:	016/065/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,223,313		
Equalized Assessed Valuation:	\$250,394,398		
Population:	7,781		
Employees:			
Full Time:	89		
Part Time:	12		
Salaries Paid:	\$6,859,324		

Blended Component Units

Number Submitted = 2
 Village of Broadview Fire Pension Fund
 Village of Broadview Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,989,063	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,669	\$673	\$514
Revenue Collected During FY 18:	\$18,663,632	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$22,160,745	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,399	\$872	\$694
Per Capita Expenditures:	\$2,848	\$841	\$704
Revenues over (under) Expenditures:	-\$3,497,113	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	42.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,362,690	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,203	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,060,095	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$35,940,911	-\$6,072,573	\$237,091

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:	\$45,730,012	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,877	\$1,752	\$798
General Obligation Debt over EAV:	1.66%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,883,168	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,399	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,482,356	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,179,618	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$448	\$550	\$393
Per Capita Expenditures:	\$409	\$502	\$369
Operating Income (loss):	\$302,738	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	351.80%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,185,906	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,438	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Broadwell Village		
Unit Code:	054/015/32	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$151,900		
Equalized Assessed Valuation:	\$1,637,190		
Population:	148		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$16,634		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$113,507	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$767	\$1,048	\$581
Revenue Collected During FY 18:	\$33,530	\$310,057	\$126,093
Expenditures During FY 18:	\$25,041	\$288,976	\$119,948
Per Capita Revenue:	\$227	\$884	\$338
Per Capita Expenditures:	\$169	\$828	\$325
Revenues over (under) Expenditures:	\$8,489	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	494.33%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$123,785	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$836	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,491	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$26,294	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$305.201	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.062	\$2,410	\$1,081
Revenue Collected During FY 18:	\$34.382	\$259,125	\$96,372
Expenditures During FY 18:	\$42.604	\$253,615	\$101,344
Per Capita Revenue:	\$232	\$670	\$266
Per Capita Expenditures:	\$288	\$690	\$274
Operating Income (loss):	-\$8.222	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	692.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$295.190	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.995	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brocton Village		
Unit Code:	023/010/32	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1		
Equalized Assessed Valuation:	\$1,371,603		
Population:	322		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$24,037		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,292	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$349	\$1,048	\$581
Revenue Collected During FY 18:	\$85,645	\$310,057	\$126,093
Expenditures During FY 18:	\$117,352	\$288,976	\$119,948
Per Capita Revenue:	\$266	\$884	\$338
Per Capita Expenditures:	\$364	\$828	\$325
Revenues over (under) Expenditures:	-\$31,707	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	79.37%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$93,137	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$289	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,719	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$65,418	-\$22,956	\$91,815

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:	\$343,153	\$408,875	\$34,803
Per Capita Debt:	\$1,066	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$99.912	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$310	\$2,410	\$1,081
Revenue Collected During FY 18:	\$70.433	\$259,125	\$96,372
Expenditures During FY 18:	\$85.383	\$253,615	\$101,344
Per Capita Revenue:	\$219	\$670	\$266
Per Capita Expenditures:	\$265	\$690	\$274
Operating Income (loss):	-\$14.950	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	99.54%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$84.986	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$264	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Brookfield Village		
Unit Code:	016/070/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,679,421		
Equalized Assessed Valuation:	\$408,699,522		
Population:	18,694		
Employees:			
	Full Time:	91	
	Part Time:	30	
	Salaries Paid:	\$8,979,732	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,339,294	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$232	\$673	\$514
Revenue Collected During FY 18:	\$17,547,147	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$17,772,167	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$939	\$872	\$694
Per Capita Expenditures:	\$951	\$841	\$704
Revenues over (under) Expenditures:	-\$225,020	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	20.75%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,688,174	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$197	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,315,340	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$34,263,663	-\$6,072,573	\$237,091

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:	\$59,958,816	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,207	\$1,752	\$798
General Obligation Debt over EAV:	3.51%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$21,172,564	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.133	\$1,692	\$1,322
Revenue Collected During FY 18:	\$9,260,008	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,360,976	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$495	\$550	\$393
Per Capita Expenditures:	\$447	\$502	\$369
Operating Income (loss):	\$899,032	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	250.79%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$20,968,234	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.122	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brookport City		
Unit Code:	061/010/30	County:	Massac
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,960,100		
Equalized Assessed Valuation:	\$2,695,553		
Population:	913		
Employees:			
Full Time:	7		
Part Time:	13		
Salaries Paid:	\$200,227		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$461,443	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$505	\$1,048	\$581
Revenue Collected During FY 18:	\$407,450	\$310,057	\$126,093
Expenditures During FY 18:	\$450,312	\$288,976	\$119,948
Per Capita Revenue:	\$446	\$884	\$338
Per Capita Expenditures:	\$493	\$828	\$325
Revenues over (under) Expenditures:	-\$42,862	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	92.95%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$418,581	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$458	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$356,771	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$61,810	-\$22,956	\$91,815

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:	\$1,748,000	\$408,875	\$34,803
Per Capita Debt:	\$1,915	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$918.143	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.006	\$2,410	\$1,081
Revenue Collected During FY 18:	\$362.825	\$259,125	\$96,372
Expenditures During FY 18:	\$391.781	\$253,615	\$101,344
Per Capita Revenue:	\$397	\$670	\$266
Per Capita Expenditures:	\$429	\$690	\$274
Operating Income (loss):	-\$28.956	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	226.96%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$889.187	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$974	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Broughton Village		
Unit Code:	033/015/32	County:	Hamilton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$201,771		
Equalized Assessed Valuation:	\$855,825		
Population:	194		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$17,475		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,648	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$441	\$1,048	\$581
Revenue Collected During FY 18:	\$44,022	\$310,057	\$126,093
Expenditures During FY 18:	\$33,966	\$288,976	\$119,948
Per Capita Revenue:	\$227	\$884	\$338
Per Capita Expenditures:	\$175	\$828	\$325
Revenues over (under) Expenditures:	\$10,056	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	281.76%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$95,704	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$493	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,165	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$50,039	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$606,443	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.126	\$2,410	\$1,081
Revenue Collected During FY 18:	\$83,011	\$259,125	\$96,372
Expenditures During FY 18:	\$95,029	\$253,615	\$101,344
Per Capita Revenue:	\$428	\$670	\$266
Per Capita Expenditures:	\$490	\$690	\$274
Operating Income (loss):	-\$12,018	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	625.52%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$594,425	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.064	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Browning Village		
Unit Code:	084/010/32	County:	Schuyler
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$127,535		
Equalized Assessed Valuation:	\$386,727		
Population:	125		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$19,489		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$95,545	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$764	\$1,048	\$581
Revenue Collected During FY 18:	\$55,482	\$310,057	\$126,093
Expenditures During FY 18:	\$44,912	\$288,976	\$119,948
Per Capita Revenue:	\$444	\$884	\$338
Per Capita Expenditures:	\$359	\$828	\$325
Revenues over (under) Expenditures:	\$10,570	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	236.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$106,115	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$849	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,979	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$111,798	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$35.992	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$288	\$2,410	\$1,081
Revenue Collected During FY 18:	\$48.638	\$259,125	\$96,372
Expenditures During FY 18:	\$43.620	\$253,615	\$101,344
Per Capita Revenue:	\$389	\$670	\$266
Per Capita Expenditures:	\$349	\$690	\$274
Operating Income (loss):	\$5.018	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	94.02%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$41.010	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$328	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Browns Village		
Unit Code:	024/020/32	County:	Edwards
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$132,850		
Equalized Assessed Valuation:	\$832,331		
Population:	134		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$12,873		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,706	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$662	\$1,048	\$581
Revenue Collected During FY 18:	\$78,019	\$310,057	\$126,093
Expenditures During FY 18:	\$84,873	\$288,976	\$119,948
Per Capita Revenue:	\$582	\$884	\$338
Per Capita Expenditures:	\$633	\$828	\$325
Revenues over (under) Expenditures:	-\$6,854	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	324.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$275,428	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,055	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,324	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$66,473	-\$22,956	\$91,815

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:	\$391,827	\$408,875	\$34,803
Per Capita Debt:	\$2,924	\$965	\$78
General Obligation Debt over EAV:	4.30%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$372.617	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.781	\$2,410	\$1,081
Revenue Collected During FY 18:	\$40.793	\$259,125	\$96,372
Expenditures During FY 18:	\$57.516	\$253,615	\$101,344
Per Capita Revenue:	\$304	\$670	\$266
Per Capita Expenditures:	\$429	\$690	\$274
Operating Income (loss):	-\$16.723	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	611.91%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$351.949	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.626	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brownstown Village		
Unit Code:	026/015/32	County:	Fayette
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,445,432		
Equalized Assessed Valuation:	\$3,498,075		
Population:	750		
Employees:			
Full Time:	4		
Part Time:	8		
Salaries Paid:	\$110,153		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$487,521	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$650	\$1,048	\$581
Revenue Collected During FY 18:	\$311,450	\$310,057	\$126,093
Expenditures During FY 18:	\$288,504	\$288,976	\$119,948
Per Capita Revenue:	\$415	\$884	\$338
Per Capita Expenditures:	\$385	\$828	\$325
Revenues over (under) Expenditures:	\$22,946	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	176.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$510,467	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$681	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,334	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$470,630	-\$22,956	\$91,815

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:	\$153,000	\$408,875	\$34,803
Per Capita Debt:	\$204	\$965	\$78
General Obligation Debt over EAV:	2.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,112,008	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,816	\$2,410	\$1,081
Revenue Collected During FY 18:	\$356,398	\$259,125	\$96,372
Expenditures During FY 18:	\$315,494	\$253,615	\$101,344
Per Capita Revenue:	\$475	\$670	\$266
Per Capita Expenditures:	\$421	\$690	\$274
Operating Income (loss):	\$40,904	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	682.39%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,152,912	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,871	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Brussels Village		
Unit Code:	007/015/32	County:	Calhoun
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$92,000		
Equalized Assessed Valuation:	\$1,560,800		
Population:	150		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$9,544		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$196,602	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,311	\$1,048	\$581
Revenue Collected During FY 18:	\$49,216	\$310,057	\$126,093
Expenditures During FY 18:	\$46,696	\$288,976	\$119,948
Per Capita Revenue:	\$328	\$884	\$338
Per Capita Expenditures:	\$311	\$828	\$325
Revenues over (under) Expenditures:	\$2,520	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	426.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$199,122	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,327	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$199,122	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$63,627	\$408,875	\$34,803
Per Capita Debt:	\$424	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$51.372	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$342	\$2,410	\$1,081
Revenue Collected During FY 18:	\$46.642	\$259,125	\$96,372
Expenditures During FY 18:	\$44.715	\$253,615	\$101,344
Per Capita Revenue:	\$311	\$670	\$266
Per Capita Expenditures:	\$298	\$690	\$274
Operating Income (loss):	\$1.927	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	119.20%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$53.299	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$355	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bryant Village		
Unit Code:	029/025/32	County:	Fulton
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$51,780		
Equalized Assessed Valuation:	\$1,229,609		
Population:	219		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$15,845		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$187,496	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$856	\$1,048	\$581
Revenue Collected During FY 18:	\$54,046	\$310,057	\$126,093
Expenditures During FY 18:	\$37,395	\$288,976	\$119,948
Per Capita Revenue:	\$247	\$884	\$338
Per Capita Expenditures:	\$171	\$828	\$325
Revenues over (under) Expenditures:	\$16,651	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	546.78%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$204,470	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$934	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,325	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$185,145	-\$22,956	\$91,815

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:	\$197,000	\$408,875	\$34,803
Per Capita Debt:	\$900	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$595.627	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.720	\$2,410	\$1,081
Revenue Collected During FY 18:	\$68.820	\$259,125	\$96,372
Expenditures During FY 18:	\$69.766	\$253,615	\$101,344
Per Capita Revenue:	\$314	\$670	\$266
Per Capita Expenditures:	\$319	\$690	\$274
Operating Income (loss):	-\$946	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	852.39%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$594.681	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.715	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buckingham Village		
Unit Code:	046/030/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$187,640		
Equalized Assessed Valuation:	\$2,513,413		
Population:	237		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$14,348		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,538	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$125	\$1,048	\$581
Revenue Collected During FY 18:	\$77,313	\$310,057	\$126,093
Expenditures During FY 18:	\$71,763	\$288,976	\$119,948
Per Capita Revenue:	\$326	\$884	\$338
Per Capita Expenditures:	\$303	\$828	\$325
Revenues over (under) Expenditures:	\$5,550	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	65.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$46,668	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$197	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,331	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$337	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$378.606	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.597	\$2,410	\$1,081
Revenue Collected During FY 18:	\$52.956	\$259,125	\$96,372
Expenditures During FY 18:	\$50.006	\$253,615	\$101,344
Per Capita Revenue:	\$223	\$670	\$266
Per Capita Expenditures:	\$211	\$690	\$274
Operating Income (loss):	\$2.950	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	739.86%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$369.976	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.561	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buckley Village		
Unit Code:	038/020/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$617,600		
Equalized Assessed Valuation:	\$4,536,145		
Population:	600		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$91,198		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$218,422	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$364	\$1,048	\$581
Revenue Collected During FY 18:	\$229,548	\$310,057	\$126,093
Expenditures During FY 18:	\$254,371	\$288,976	\$119,948
Per Capita Revenue:	\$383	\$884	\$338
Per Capita Expenditures:	\$424	\$828	\$325
Revenues over (under) Expenditures:	-\$24,823	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	77.86%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$198,063	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$330	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,496	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$119,567	-\$22,956	\$91,815

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:	\$410,358	\$408,875	\$34,803
Per Capita Debt:	\$684	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$613.952	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.023	\$2,410	\$1,081
Revenue Collected During FY 18:	\$180.134	\$259,125	\$96,372
Expenditures During FY 18:	\$148.568	\$253,615	\$101,344
Per Capita Revenue:	\$300	\$670	\$266
Per Capita Expenditures:	\$248	\$690	\$274
Operating Income (loss):	\$31.566	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	441.92%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$656.548	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.094	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buda Village		
Unit Code:	006/015/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$730,570		
Equalized Assessed Valuation:	\$3,341,915		
Population:	538		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$89,539		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,674,897	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$3,113	\$1,048	\$581
Revenue Collected During FY 18:	\$233,581	\$310,057	\$126,093
Expenditures During FY 18:	\$277,568	\$288,976	\$119,948
Per Capita Revenue:	\$434	\$884	\$338
Per Capita Expenditures:	\$516	\$828	\$325
Revenues over (under) Expenditures:	-\$43,987	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	188.73%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$523,863	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$974	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$364,191	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$70,065	-\$22,956	\$91,815

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:	\$1,562,852	\$408,875	\$34,803
Per Capita Debt:	\$2,905	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,869,654	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.475	\$2,410	\$1,081
Revenue Collected During FY 18:	\$716,513	\$259,125	\$96,372
Expenditures During FY 18:	\$405,097	\$253,615	\$101,344
Per Capita Revenue:	\$1.332	\$670	\$266
Per Capita Expenditures:	\$753	\$690	\$274
Operating Income (loss):	\$311,416	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	676.76%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,741,550	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.096	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buffalo Village		
Unit Code:	083/020/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$400,883		
Equalized Assessed Valuation:	\$4,983,058		
Population:	503		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$127,146		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,082	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$308	\$1,048	\$581
Revenue Collected During FY 18:	\$238,025	\$310,057	\$126,093
Expenditures During FY 18:	\$285,103	\$288,976	\$119,948
Per Capita Revenue:	\$473	\$884	\$338
Per Capita Expenditures:	\$567	\$828	\$325
Revenues over (under) Expenditures:	-\$47,078	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	37.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$108,004	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$215	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,456	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$1,749	-\$22,956	\$91,815

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:	\$6,613	\$408,875	\$34,803
Per Capita Debt:	\$13	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Buffalo Grove Village		
Unit Code:	016/075/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$72,933,995		
Equalized Assessed Valuation:	\$1,687,765,723		
Population:	40,853		
Employees:			
	Full Time:	214	
	Part Time:	56	
	Salaries Paid:	\$23,109,371	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,675,475	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$702	\$548	\$516
Revenue Collected During FY 18:	\$45,017,882	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$41,402,067	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,102	\$1,126	\$1,099
Per Capita Expenditures:	\$1,013	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$3,615,815	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	62.58%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$25,909,195	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$634	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,909,851	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$41,165,382	-\$89,138,099	-\$45,315,959

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:	\$90,527,216	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,216	\$2,479	\$1,921
General Obligation Debt over EAV:	0.77%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$47,639,887	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.166	\$1,462	\$1,218
Revenue Collected During FY 18:	\$14,530,717	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$13,695,423	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$356	\$455	\$319
Per Capita Expenditures:	\$335	\$427	\$321
Operating Income (loss):	\$835,294	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	351.42%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$48,127,962	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.178	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bull Valley Village		
Unit Code:	063/012/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,807,060		
Equalized Assessed Valuation:	\$58,948,780		
Population:	1,077		
Employees:			
Full Time:	4		
Part Time:	11		
Salaries Paid:	\$238,720		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$512,214	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$476	\$673	\$514
Revenue Collected During FY 18:	\$913,242	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$911,207	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$848	\$872	\$694
Per Capita Expenditures:	\$846	\$841	\$704
Revenues over (under) Expenditures:	\$2,035	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	56.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$514,249	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$477	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$223,094	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$291,155	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bulpitt Village		
Unit Code:	011/015/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$205,400		
Equalized Assessed Valuation:	\$830,723		
Population:	200		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$12,351		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,223	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$581	\$1,048	\$581
Revenue Collected During FY 18:	\$53,453	\$310,057	\$126,093
Expenditures During FY 18:	\$37,965	\$288,976	\$119,948
Per Capita Revenue:	\$267	\$884	\$338
Per Capita Expenditures:	\$190	\$828	\$325
Revenues over (under) Expenditures:	\$15,488	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	346.93%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$131,711	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$659	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$131,711	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Buncombe Village		
Unit Code:	044/015/32	County:	Johnson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$159,005		
Equalized Assessed Valuation:	\$907,801		
Population:	186		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,450		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$106,860	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$575	\$1,048	\$581
Revenue Collected During FY 18:	\$60,324	\$310,057	\$126,093
Expenditures During FY 18:	\$45,182	\$288,976	\$119,948
Per Capita Revenue:	\$324	\$884	\$338
Per Capita Expenditures:	\$243	\$828	\$325
Revenues over (under) Expenditures:	\$15,142	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	270.02%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$122,002	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$656	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,974	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$98,028	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$271.806	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.461	\$2,410	\$1,081
Revenue Collected During FY 18:	\$32.555	\$259,125	\$96,372
Expenditures During FY 18:	\$58.346	\$253,615	\$101,344
Per Capita Revenue:	\$175	\$670	\$266
Per Capita Expenditures:	\$314	\$690	\$274
Operating Income (loss):	-\$25.791	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	421.65%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$246.015	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.323	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bunker Hill City		
Unit Code:	056/020/30	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,078,951		
Equalized Assessed Valuation:	\$17,351,046		
Population:	1,712		
Employees:			
Full Time:	10		
Part Time:	5		
Salaries Paid:	\$393,585		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$459,957	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$269	\$673	\$514
Revenue Collected During FY 18:	\$700,746	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$825,505	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$409	\$872	\$694
Per Capita Expenditures:	\$482	\$841	\$704
Revenues over (under) Expenditures:	-\$124,759	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.28%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$382,049	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$223	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,853	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$76,910	-\$6,072,573	\$237,091

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:	\$2,909,276	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,699	\$1,752	\$798
General Obligation Debt over EAV:	0.92%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,225,854	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,468	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,322,635	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,221,968	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$773	\$550	\$393
Per Capita Expenditures:	\$714	\$502	\$369
Operating Income (loss):	\$100,667	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	354.06%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,326,521	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,527	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Burbank City		
Unit Code:	016/080/30	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,001,462		
Equalized Assessed Valuation:	\$477,101,856		
Population:	28,534		
Employees:			
Full Time:	105		
Part Time:	68		
Salaries Paid:	\$11,107,302		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,040,008	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$282	\$548	\$516
Revenue Collected During FY 18:	\$22,932,684	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$19,874,827	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$804	\$1,126	\$1,099
Per Capita Expenditures:	\$697	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$3,057,857	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	56.72%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$11,273,768	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$395	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,496,525	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$57,060,418	-\$89,138,099	-\$45,315,959

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:	\$80,272,754	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,813	\$2,479	\$1,921
General Obligation Debt over EAV:	2.24%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,462	\$1,218
Revenue Collected During FY 18:	\$	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$	\$455	\$319
Per Capita Expenditures:	\$	\$427	\$321
Operating Income (loss):	\$	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	0.00%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bureau Village		
Unit Code:	006/020/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,107,395		
Equalized Assessed Valuation:	\$2,207,391		
Population:	322		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$35,239		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$212,352	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$659	\$1,048	\$581
Revenue Collected During FY 18:	\$109,080	\$310,057	\$126,093
Expenditures During FY 18:	\$164,613	\$288,976	\$119,948
Per Capita Revenue:	\$339	\$884	\$338
Per Capita Expenditures:	\$511	\$828	\$325
Revenues over (under) Expenditures:	-\$55,533	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	132.78%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$218,580	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$679	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,236	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$167,344	-\$22,956	\$91,815

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:	\$167,090	\$408,875	\$34,803
Per Capita Debt:	\$519	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,259,649	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,912	\$2,410	\$1,081
Revenue Collected During FY 18:	\$148,113	\$259,125	\$96,372
Expenditures During FY 18:	\$186,920	\$253,615	\$101,344
Per Capita Revenue:	\$460	\$670	\$266
Per Capita Expenditures:	\$580	\$690	\$274
Operating Income (loss):	-\$38,807	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	652.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,218,842	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,785	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Burlington Village		
Unit Code:	045/020/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,717,440		
Equalized Assessed Valuation:	\$15,827,451		
Population:	618		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$146,873		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$228,111	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$369	\$1,048	\$581
Revenue Collected During FY 18:	\$405,636	\$310,057	\$126,093
Expenditures During FY 18:	\$393,098	\$288,976	\$119,948
Per Capita Revenue:	\$656	\$884	\$338
Per Capita Expenditures:	\$636	\$828	\$325
Revenues over (under) Expenditures:	\$12,538	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	61.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$240,649	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$389	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,362	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$61,854	-\$22,956	\$91,815

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:	\$462,839	\$408,875	\$34,803
Per Capita Debt:	\$749	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,318,114	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,133	\$2,410	\$1,081
Revenue Collected During FY 18:	\$205,576	\$259,125	\$96,372
Expenditures During FY 18:	\$190,782	\$253,615	\$101,344
Per Capita Revenue:	\$333	\$670	\$266
Per Capita Expenditures:	\$309	\$690	\$274
Operating Income (loss):	\$14,794	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	698.66%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,332,908	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,157	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Burnham Village		
Unit Code:	016/085/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,467,518		
Equalized Assessed Valuation:	\$45,352,236		
Population:	4,206		
Employees:			
Full Time:	15		
Part Time:	24		
Salaries Paid:	\$1,484,105		

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,838,760	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$437	\$673	\$514
Revenue Collected During FY 18:	\$3,570,690	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,765,081	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$849	\$872	\$694
Per Capita Expenditures:	\$895	\$841	\$704
Revenues over (under) Expenditures:	-\$194,391	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	42.99%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,618,568	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$385	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$574,194	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,400,572	-\$6,072,573	\$237,091

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:	\$8,031,583	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,910	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$1,163,139	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	-\$277	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,113,230	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$925,181	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$265	\$550	\$393
Per Capita Expenditures:	\$220	\$502	\$369
Operating Income (loss):	\$188,049	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-92.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$858,865	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$204	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Burnt Prairie Village		
Unit Code:	097/010/32	County:	White
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$156,408		
Equalized Assessed Valuation:	\$336,978		
Population:	48		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$26,513		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,041	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$459	\$1,048	\$581
Revenue Collected During FY 18:	\$9,905	\$310,057	\$126,093
Expenditures During FY 18:	\$7,850	\$288,976	\$119,948
Per Capita Revenue:	\$206	\$884	\$338
Per Capita Expenditures:	\$164	\$828	\$325
Revenues over (under) Expenditures:	\$2,055	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	306.96%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$24,096	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$502	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,925	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$22,171	-\$22,956	\$91,815

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:	\$235,000	\$408,875	\$34,803
Per Capita Debt:	\$4,896	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$462.434	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$9.634	\$2,410	\$1,081
Revenue Collected During FY 18:	\$133.829	\$259,125	\$96,372
Expenditures During FY 18:	\$172.124	\$253,615	\$101,344
Per Capita Revenue:	\$2.788	\$670	\$266
Per Capita Expenditures:	\$3.586	\$690	\$274
Operating Income (loss):	-\$38.295	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	246.41%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$424.139	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$8.836	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Burr Ridge Village		
Unit Code:	022/025/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,670,000		
Equalized Assessed Valuation:	\$1,055,358,565		
Population:	10,559		
Employees:			
	Full Time:	54	
	Part Time:	8	
	Salaries Paid:	\$4,993,421	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,942,141	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$563	\$673	\$514
Revenue Collected During FY 18:	\$9,584,403	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,179,710	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$908	\$872	\$694
Per Capita Expenditures:	\$869	\$841	\$704
Revenues over (under) Expenditures:	\$404,693	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	64.01%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,875,919	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$556	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,299,319	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,637,816	-\$6,072,573	\$237,091

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:	\$6,014,432	\$13,729,977	\$2,917,395
Per Capita Debt:	\$570	\$1,752	\$798
General Obligation Debt over EAV:	0.57%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$57,340,008	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5,430	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,234,899	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,689,785	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$496	\$550	\$393
Per Capita Expenditures:	\$634	\$502	\$369
Operating Income (loss):	-\$1,454,886	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	835.38%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$55,885,122	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5,293	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Bush Village		
Unit Code:	100/010/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$454,224		
Equalized Assessed Valuation:	\$1,083,113		
Population:	269		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$37,376		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$106,409	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$396	\$1,048	\$581
Revenue Collected During FY 18:	\$86,021	\$310,057	\$126,093
Expenditures During FY 18:	\$65,041	\$288,976	\$119,948
Per Capita Revenue:	\$320	\$884	\$338
Per Capita Expenditures:	\$242	\$828	\$325
Revenues over (under) Expenditures:	\$20,980	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	195.86%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$127,389	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$474	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,479	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$62,910	-\$22,956	\$91,815

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:	\$48,000	\$408,875	\$34,803
Per Capita Debt:	\$178	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2.519	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$9	\$2,410	\$1,081
Revenue Collected During FY 18:	\$80.408	\$259,125	\$96,372
Expenditures During FY 18:	\$82.452	\$253,615	\$101,344
Per Capita Revenue:	\$299	\$670	\$266
Per Capita Expenditures:	\$307	\$690	\$274
Operating Income (loss):	-\$2.044	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.58%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$475	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Bushnell City		
Unit Code:	062/020/30	County:	McDonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,993,699		
Equalized Assessed Valuation:	\$21,503,500		
Population:	3,117		
Employees:			
Full Time:	24		
Part Time:	12		
Salaries Paid:	\$1,126,233		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,651,947	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$530	\$673	\$514
Revenue Collected During FY 18:	\$1,416,595	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,227,310	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$454	\$872	\$694
Per Capita Expenditures:	\$715	\$841	\$704
Revenues over (under) Expenditures:	-\$810,715	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	37.77%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$841,232	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$270	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$774,127	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$67,106	-\$6,072,573	\$237,091

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:	\$2,249,463	\$13,729,977	\$2,917,395
Per Capita Debt:	\$722	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,854,032	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.445	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,613,916	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,979,577	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.122	\$550	\$393
Per Capita Expenditures:	\$1.918	\$502	\$369
Operating Income (loss):	\$634,339	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	242.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$14,488,371	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.648	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Butler Village		
Unit Code:	068/010/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$170,928		
Equalized Assessed Valuation:	\$887,272		
Population:	180		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$23,730		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$256,737	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,426	\$1,048	\$581
Revenue Collected During FY 18:	\$53,021	\$310,057	\$126,093
Expenditures During FY 18:	\$46,271	\$288,976	\$119,948
Per Capita Revenue:	\$295	\$884	\$338
Per Capita Expenditures:	\$257	\$828	\$325
Revenues over (under) Expenditures:	\$6,750	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	569.44%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$263,487	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,464	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,995	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$248,492	-\$22,956	\$91,815

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:	\$110,349	\$408,875	\$34,803
Per Capita Debt:	\$613	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,391,890	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$7,733	\$2,410	\$1,081
Revenue Collected During FY 18:	\$74,132	\$259,125	\$96,372
Expenditures During FY 18:	\$97,329	\$253,615	\$101,344
Per Capita Revenue:	\$412	\$670	\$266
Per Capita Expenditures:	\$541	\$690	\$274
Operating Income (loss):	-\$23,197	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1406.25%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,368,693	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$7,604	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Byron City		
Unit Code:	071/015/30	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,667,251		
Equalized Assessed Valuation:	\$66,274,012		
Population:	3,753		
Employees:			
Full Time:	15		
Part Time:	7		
Salaries Paid:	\$924,758		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,022,708	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$539	\$673	\$514
Revenue Collected During FY 18:	\$2,723,820	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,723,835	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$726	\$872	\$694
Per Capita Expenditures:	\$726	\$841	\$704
Revenues over (under) Expenditures:	-\$15	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	82.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,245,221	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$598	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$584,918	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,050,655	-\$6,072,573	\$237,091

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:	\$6,760,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,801	\$1,752	\$798
General Obligation Debt over EAV:	10.20%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,878,878	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,300	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,591,515	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,780,259	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$424	\$550	\$393
Per Capita Expenditures:	\$474	\$502	\$369
Operating Income (loss):	-\$188,744	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	261.63%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,657,623	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,241	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cabery Village											
Unit Code:	027/010/32	County:	Ford									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$196,099											
Equalized Assessed Valuation:	\$1,915,046											
Population:	258											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; text-align: right;">8</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; text-align: right;">\$3,720</td> </tr> </table>			Full Time:			Part Time:	8		Salaries Paid:	\$3,720	
Full Time:												
Part Time:	8											
Salaries Paid:	\$3,720											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$177,071	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$686	\$1,048	\$581
Revenue Collected During FY 18:	\$75,313	\$310,057	\$126,093
Expenditures During FY 18:	\$107,799	\$288,976	\$119,948
Per Capita Revenue:	\$292	\$884	\$338
Per Capita Expenditures:	\$418	\$828	\$325
Revenues over (under) Expenditures:	-\$32,486	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	93.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$101,030	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$392	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,792	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$78,237	-\$22,956	\$91,815

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:	\$138,082	\$408,875	\$34,803
Per Capita Debt:	\$535	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$994.183	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.853	\$2,410	\$1,081
Revenue Collected During FY 18:	\$144.577	\$259,125	\$96,372
Expenditures During FY 18:	\$68.623	\$253,615	\$101,344
Per Capita Revenue:	\$560	\$670	\$266
Per Capita Expenditures:	\$266	\$690	\$274
Operating Income (loss):	\$75.954	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1622.91%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1.113.692	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.317	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cahokia Village		
Unit Code:	088/025/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,078,005		
Equalized Assessed Valuation:	\$43,659,907		
Population:	14,260		
Employees:			
Full Time:	86		
Part Time:	21		
Salaries Paid:	\$5,632,391		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,532,278	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$107	\$673	\$514
Revenue Collected During FY 18:	\$11,602,508	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,744,594	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$814	\$872	\$694
Per Capita Expenditures:	\$753	\$841	\$704
Revenues over (under) Expenditures:	\$857,914	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	7.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$817,346	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$57	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,035,089	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$6,196,976	-\$6,072,573	\$237,091

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:	\$1,817,405	\$13,729,977	\$2,917,395
Per Capita Debt:	\$127	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,984,219	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$139	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,958,020	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,504,720	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$137	\$550	\$393
Per Capita Expenditures:	\$176	\$502	\$369
Operating Income (loss):	-\$546,700	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	149.14%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,735,610	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$262	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cairo City		
Unit Code:	002/010/30	County:	Alexander
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,622,950		
Equalized Assessed Valuation:	\$10,408,477		
Population:	2,996		
Employees:			
Full Time:	18		
Part Time:	10		
Salaries Paid:	\$919,582		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$234,729	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$78	\$673	\$514
Revenue Collected During FY 18:	\$2,680,441	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,900,201	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$895	\$872	\$694
Per Capita Expenditures:	\$968	\$841	\$704
Revenues over (under) Expenditures:	-\$219,760	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-15.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$442,290	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$148	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,999,799	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,575,995	-\$6,072,573	\$237,091

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:	\$152,923	\$13,729,977	\$2,917,395
Per Capita Debt:	\$51	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,041.194	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$681	\$1,692	\$1,322
Revenue Collected During FY 18:	\$264.801	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$194.429	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$88	\$550	\$393
Per Capita Expenditures:	\$65	\$502	\$369
Operating Income (loss):	\$70.372	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1086.03%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,111.566	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$705	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Caledonia Village		
Unit Code:	004/005/32	County:	Boone
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$96,720		
Equalized Assessed Valuation:	\$3,653,265		
Population:	200		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$18,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$227,487	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,137	\$1,048	\$581
Revenue Collected During FY 18:	\$61,748	\$310,057	\$126,093
Expenditures During FY 18:	\$96,720	\$288,976	\$119,948
Per Capita Revenue:	\$309	\$884	\$338
Per Capita Expenditures:	\$484	\$828	\$325
Revenues over (under) Expenditures:	-\$34,972	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	223.64%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$216,303	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,082	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,124	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$168,167	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Calhoun Village		
Unit Code:	080/010/32	County:	Richland
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$127,494		
Equalized Assessed Valuation:	\$751,762		
Population:	172		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$12,540		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$136,671	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$795	\$1,048	\$581
Revenue Collected During FY 18:	\$32,456	\$310,057	\$126,093
Expenditures During FY 18:	\$39,476	\$288,976	\$119,948
Per Capita Revenue:	\$189	\$884	\$338
Per Capita Expenditures:	\$230	\$828	\$325
Revenues over (under) Expenditures:	-\$7,020	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	278.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$109,803	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$638	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,502	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$75,301	-\$22,956	\$91,815

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:	\$249,000	\$408,875	\$34,803
Per Capita Debt:	\$1,448	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$833.725	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.847	\$2,410	\$1,081
Revenue Collected During FY 18:	\$38.494	\$259,125	\$96,372
Expenditures During FY 18:	\$85.173	\$253,615	\$101,344
Per Capita Revenue:	\$224	\$670	\$266
Per Capita Expenditures:	\$495	\$690	\$274
Operating Income (loss):	-\$46.679	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	947.36%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$806.894	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.691	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Calumet City City		
Unit Code:	016/090/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,473,484		
Equalized Assessed Valuation:	\$374,046,949		
Population:	37,042		
Employees:			
Full Time:		260	
Part Time:		30	
Salaries Paid:		\$23,335,216	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,510,498	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$500	\$548	\$516
Revenue Collected During FY 18:	\$43,641,727	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$48,947,201	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,178	\$1,126	\$1,099
Per Capita Expenditures:	\$1,321	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$5,305,474	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	24.92%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$12,198,188	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$329	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,899,313	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$143,800,996	-\$89,138,099	-\$45,315,959

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:	\$211,781,194	\$133,916,165	\$70,239,988
Per Capita Debt:	\$5,717	\$2,479	\$1,921
General Obligation Debt over EAV:	13.58%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$20,921.363	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$565	\$1,462	\$1,218
Revenue Collected During FY 18:	\$8,257.087	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$9,650.880	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$223	\$455	\$319
Per Capita Expenditures:	\$261	\$427	\$321
Operating Income (loss):	-\$1,393.793	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	240.89%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$23,248.469	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$628	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Calumet Park Village		
Unit Code:	016/095/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,575,568		
Equalized Assessed Valuation:	\$71,073,249		
Population:	7,835		
Employees:			
Full Time:		56	
Part Time:		70	
Salaries Paid:		\$4,361,446	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,968,309	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$889	\$673	\$514
Revenue Collected During FY 18:	\$10,669,677	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,645,449	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,362	\$872	\$694
Per Capita Expenditures:	\$1,614	\$841	\$704
Revenues over (under) Expenditures:	-\$1,975,772	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.47%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,129,548	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$782	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,503,990	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,889,253	-\$6,072,573	\$237,091

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:	\$23,503,693	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,000	\$1,752	\$798
General Obligation Debt over EAV:	16.23%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$997.646	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	-\$127	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,511.614	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,505.186	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$448	\$550	\$393
Per Capita Expenditures:	\$447	\$502	\$369
Operating Income (loss):	\$6.428	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-28.28%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$991.218	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$127	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Camargo Village		
Unit Code:	021/020/32	County:	Douglas
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$737,140		
Equalized Assessed Valuation:	\$5,344,654		
Population:	1,200		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$93,276		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,315	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$74	\$673	\$514
Revenue Collected During FY 18:	\$176,235	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$162,618	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$147	\$872	\$694
Per Capita Expenditures:	\$136	\$841	\$704
Revenues over (under) Expenditures:	\$13,617	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	62.68%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$101,932	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$85	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$25,510	\$18,126	\$
Total Unreserved Funds:	\$76,422	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$	-\$6,072,573	\$237,091

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:	\$475,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$396	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$579.374	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$483	\$1,692	\$1,322
Revenue Collected During FY 18:	\$199.680	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$205.355	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$166	\$550	\$393
Per Capita Expenditures:	\$171	\$502	\$369
Operating Income (loss):	-\$5.675	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	279.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$573.699	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$478	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cambria Village		
Unit Code:	100/015/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,100,079		
Equalized Assessed Valuation:	\$9,149,884		
Population:	1,228		
Employees:			
Full Time:	3		
Part Time:	8		
Salaries Paid:	\$252,368		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$139,754	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$114	\$673	\$514
Revenue Collected During FY 18:	\$394,993	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$441,072	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$322	\$872	\$694
Per Capita Expenditures:	\$359	\$841	\$704
Revenues over (under) Expenditures:	-\$46,079	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	20.09%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$88,611	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$72	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$143,219	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$54,611	-\$6,072,573	\$237,091

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:	\$569,978	\$13,729,977	\$2,917,395
Per Capita Debt:	\$464	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$904.152	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$736	\$1,692	\$1,322
Revenue Collected During FY 18:	\$456.639	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$480.676	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$372	\$550	\$393
Per Capita Expenditures:	\$391	\$502	\$369
Operating Income (loss):	-\$24.037	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	183.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$880.115	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$717	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cambridge Village		
Unit Code:	037/035/32	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,473,790		
Equalized Assessed Valuation:	\$18,022,429		
Population:	2,160		
Employees:			
Full Time:	8		
Part Time:	27		
Salaries Paid:	\$355,198		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$516,360	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$239	\$673	\$514
Revenue Collected During FY 18:	\$1,494,283	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,442,814	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$692	\$872	\$694
Per Capita Expenditures:	\$668	\$841	\$704
Revenues over (under) Expenditures:	\$51,469	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	41.96%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$605,342	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$280	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,892	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$276,359	-\$6,072,573	\$237,091

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:	\$2,429,424	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,125	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,576,622	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.119	\$1,692	\$1,322
Revenue Collected During FY 18:	\$567,880	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$503,882	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$263	\$550	\$393
Per Capita Expenditures:	\$233	\$502	\$369
Operating Income (loss):	\$63,998	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	919.01%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,630,709	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.144	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Camden Village		
Unit Code:	084/015/32	County:	Schuyler
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$39,200		
Equalized Assessed Valuation:	\$334,064		
Population:	100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$70,900	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$709	\$1,048	\$581
Revenue Collected During FY 18:	\$14,976	\$310,057	\$126,093
Expenditures During FY 18:	\$12,037	\$288,976	\$119,948
Per Capita Revenue:	\$150	\$884	\$338
Per Capita Expenditures:	\$120	\$828	\$325
Revenues over (under) Expenditures:	\$2,939	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	613.43%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$73,839	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$738	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Camp Point Village		
Unit Code:	001/010/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,712,530		
Equalized Assessed Valuation:	\$12,758,039		
Population:	1,132		
Employees:			
Full Time:	7		
Part Time:	28		
Salaries Paid:	\$323,870		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$773,300	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$683	\$673	\$514
Revenue Collected During FY 18:	\$558,144	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$399,291	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$493	\$872	\$694
Per Capita Expenditures:	\$353	\$841	\$704
Revenues over (under) Expenditures:	\$158,853	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	233.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$932,153	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$823	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$122,536	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$809,617	-\$6,072,573	\$237,091

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:	\$176,044	\$13,729,977	\$2,917,395
Per Capita Debt:	\$156	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,761,903	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,440	\$1,692	\$1,322
Revenue Collected During FY 18:	\$626,492	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$641,143	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$553	\$550	\$393
Per Capita Expenditures:	\$566	\$502	\$369
Operating Income (loss):	-\$14,651	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	428.49%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,747,252	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,427	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Campbell Hill Village		
Unit Code:	039/015/32	County:	Jackson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$473,900		
Equalized Assessed Valuation:	\$2,297,450		
Population:	340		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$34,317		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$190,445	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$560	\$1,048	\$581
Revenue Collected During FY 18:	\$123,363	\$310,057	\$126,093
Expenditures During FY 18:	\$117,923	\$288,976	\$119,948
Per Capita Revenue:	\$363	\$884	\$338
Per Capita Expenditures:	\$347	\$828	\$325
Revenues over (under) Expenditures:	\$5,440	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	166.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$195,885	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$576	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,898	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$156,984	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$239,478	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$704	\$2,410	\$1,081
Revenue Collected During FY 18:	\$128,073	\$259,125	\$96,372
Expenditures During FY 18:	\$134,722	\$253,615	\$101,344
Per Capita Revenue:	\$377	\$670	\$266
Per Capita Expenditures:	\$396	\$690	\$274
Operating Income (loss):	-\$6,649	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	172.82%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$232,829	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$685	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Campton Hills Village		
Unit Code:	045/115/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,000,896		
Equalized Assessed Valuation:	\$472,839,461		
Population:	11,200		
Employees:			
Full Time:	5		
Part Time:	16		
Salaries Paid:	\$725,125		

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,659,696	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$237	\$673	\$514
Revenue Collected During FY 18:	\$3,062,576	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,770,138	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$273	\$872	\$694
Per Capita Expenditures:	\$247	\$841	\$704
Revenues over (under) Expenditures:	\$292,438	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	106.57%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,952,134	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$264	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$575,451	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,157,496	-\$6,072,573	\$237,091

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:	\$314,205	\$13,729,977	\$2,917,395
Per Capita Debt:	\$28	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Campus Village		
Unit Code:	053/010/32	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$163,033		
Equalized Assessed Valuation:	\$1,176,983		
Population:	170		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$130,529	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$768	\$1,048	\$581
Revenue Collected During FY 18:	\$38,420	\$310,057	\$126,093
Expenditures During FY 18:	\$37,157	\$288,976	\$119,948
Per Capita Revenue:	\$226	\$884	\$338
Per Capita Expenditures:	\$219	\$828	\$325
Revenues over (under) Expenditures:	\$1,263	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	354.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$131,792	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$775	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,591	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$83,201	-\$22,956	\$91,815

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:	\$10,744	\$408,875	\$34,803
Per Capita Debt:	\$63	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$314.043	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.847	\$2,410	\$1,081
Revenue Collected During FY 18:	\$47.592	\$259,125	\$96,372
Expenditures During FY 18:	\$63.836	\$253,615	\$101,344
Per Capita Revenue:	\$280	\$670	\$266
Per Capita Expenditures:	\$376	\$690	\$274
Operating Income (loss):	-\$16.244	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	466.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$297.799	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.752	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Canton City		
Unit Code:	029/030/30	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,597,452		
Equalized Assessed Valuation:	\$132,734,482		
Population:	13,865		
Employees:			
Full Time:	90		
Part Time:	12		
Salaries Paid:	\$5,916,987		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,417,608	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$246	\$673	\$514
Revenue Collected During FY 18:	\$11,641,146	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,404,135	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$840	\$872	\$694
Per Capita Expenditures:	\$750	\$841	\$704
Revenues over (under) Expenditures:	\$1,237,011	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	44.18%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,596,647	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$332	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,623,437	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,227,348	-\$6,072,573	\$237,091

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:	\$18,448,932	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,331	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$21.695.079	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.565	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7.307.284	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5.671.398	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$527	\$550	\$393
Per Capita Expenditures:	\$409	\$502	\$369
Operating Income (loss):	\$1.635.886	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	412.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$23.388.937	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.687	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cantrall Village														
Unit Code:	083/025/32	County:	Sangamon												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$75,000														
Equalized Assessed Valuation:	\$1,353,704														
Population:	135														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$248,642	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,842	\$1,048	\$581
Revenue Collected During FY 18:	\$36,228	\$310,057	\$126,093
Expenditures During FY 18:	\$50,046	\$288,976	\$119,948
Per Capita Revenue:	\$268	\$884	\$338
Per Capita Expenditures:	\$371	\$828	\$325
Revenues over (under) Expenditures:	-\$13,818	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	469.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$234,824	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,739	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$112,455	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Capron Village		
Unit Code:	004/015/32	County:	Boone
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$932,230		
Equalized Assessed Valuation:	\$11,772,001		
Population:	1,400		
Employees:			
Full Time:		3	
Part Time:		2	
Salaries Paid:	\$186,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$650,973	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$465	\$673	\$514
Revenue Collected During FY 18:	\$423,228	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$397,687	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$302	\$872	\$694
Per Capita Expenditures:	\$284	\$841	\$704
Revenues over (under) Expenditures:	\$25,541	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	159.19%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$633,088	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$452	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,684	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$502,404	-\$6,072,573	\$237,091

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:	\$1,504,915	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,075	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,527,269	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,091	\$1,692	\$1,322
Revenue Collected During FY 18:	\$470,657	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$452,429	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$336	\$550	\$393
Per Capita Expenditures:	\$323	\$502	\$369
Operating Income (loss):	\$18,228	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	351.20%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,588,923	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,135	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carbon Cliff Village		
Unit Code:	081/015/32	County:	Rock Island
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,335,522		
Equalized Assessed Valuation:	\$23,612,755		
Population:	2,134		
Employees:			
Full Time:	6		
Part Time:	2		
Salaries Paid:	\$273,474		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$606,278	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$284	\$673	\$514
Revenue Collected During FY 18:	\$887,150	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,133,480	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$416	\$872	\$694
Per Capita Expenditures:	\$531	\$841	\$704
Revenues over (under) Expenditures:	-\$246,330	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	30.57%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$346,489	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$162	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$416,845	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$70,356	-\$6,072,573	\$237,091

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:	\$188,667	\$13,729,977	\$2,917,395
Per Capita Debt:	\$88	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,324,568	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.089	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,021,974	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$829,119	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$479	\$550	\$393
Per Capita Expenditures:	\$389	\$502	\$369
Operating Income (loss):	\$192,855	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	305.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,530,882	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.186	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Carbon Hill Village		
Unit Code:	032/015/32	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,059,567		
Equalized Assessed Valuation:	\$6,533,728		
Population:	338		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$42,028		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$261,141	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$773	\$1,048	\$581
Revenue Collected During FY 18:	\$128,983	\$310,057	\$126,093
Expenditures During FY 18:	\$162,147	\$288,976	\$119,948
Per Capita Revenue:	\$382	\$884	\$338
Per Capita Expenditures:	\$480	\$828	\$325
Revenues over (under) Expenditures:	-\$33,164	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	140.60%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$227,977	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$674	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,943	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$120,034	-\$22,956	\$91,815

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:	\$1,917,000	\$408,875	\$34,803
Per Capita Debt:	\$5,672	\$965	\$78
General Obligation Debt over EAV:	1.30%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$679.160	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.009	\$2,410	\$1,081
Revenue Collected During FY 18:	\$297.131	\$259,125	\$96,372
Expenditures During FY 18:	\$287.559	\$253,615	\$101,344
Per Capita Revenue:	\$879	\$670	\$266
Per Capita Expenditures:	\$851	\$690	\$274
Operating Income (loss):	\$9.572	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	239.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$688.732	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.038	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Carbondale City		
Unit Code:	039/020/30	County:	Jackson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$53,147,812		
Equalized Assessed Valuation:	\$307,291,085		
Population:	26,151		
Employees:			
Full Time:	272		
Part Time:	41		
Salaries Paid:	\$15,135,951		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,658,642	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$331	\$548	\$516
Revenue Collected During FY 18:	\$28,440,963	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$27,480,045	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,088	\$1,126	\$1,099
Per Capita Expenditures:	\$1,051	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$960,918	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	28.64%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$7,868,911	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$301	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,918,418	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$35,447,252	-\$89,138,099	-\$45,315,959

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:	\$70,032,342	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,678	\$2,479	\$1,921
General Obligation Debt over EAV:	5.36%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$58,737,004	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,246	\$1,462	\$1,218
Revenue Collected During FY 18:	\$11,446,149	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$10,633,244	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$438	\$455	\$319
Per Capita Expenditures:	\$407	\$427	\$321
Operating Income (loss):	\$812,905	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	564.76%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$60,052,083	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,296	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carlinville City		
Unit Code:	056/025/30	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,201,403		
Equalized Assessed Valuation:	\$61,480,645		
Population:	5,550		
Employees:			
Full Time:	21		
Part Time:	24		
Salaries Paid:	\$1,691,841		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,966,731	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$354	\$673	\$514
Revenue Collected During FY 18:	\$6,234,903	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,839,527	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,123	\$872	\$694
Per Capita Expenditures:	\$1,052	\$841	\$704
Revenues over (under) Expenditures:	\$395,376	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	32.62%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,904,804	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$343	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,242,013	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$662,791	-\$6,072,573	\$237,091

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:	\$853,221	\$13,729,977	\$2,917,395
Per Capita Debt:	\$154	\$1,752	\$798
General Obligation Debt over EAV:	0.77%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$11,093,184	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,999	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,729,082	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,277,045	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$492	\$550	\$393
Per Capita Expenditures:	\$590	\$502	\$369
Operating Income (loss):	-\$547,963	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	340.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,171,721	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,013	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Carlock Village		
Unit Code:	064/030/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$696,639		
Equalized Assessed Valuation:	\$7,954,020		
Population:	563		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$81,336		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$262,681	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$467	\$1,048	\$581
Revenue Collected During FY 18:	\$172,750	\$310,057	\$126,093
Expenditures During FY 18:	\$193,266	\$288,976	\$119,948
Per Capita Revenue:	\$307	\$884	\$338
Per Capita Expenditures:	\$343	\$828	\$325
Revenues over (under) Expenditures:	-\$20,516	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	113.97%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$220,262	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$391	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,602	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$167,571	-\$22,956	\$91,815

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:	\$1,133,653	\$408,875	\$34,803
Per Capita Debt:	\$2,014	\$965	\$78
General Obligation Debt over EAV:	0.19%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,340,894	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,382	\$2,410	\$1,081
Revenue Collected During FY 18:	\$265,664	\$259,125	\$96,372
Expenditures During FY 18:	\$242,797	\$253,615	\$101,344
Per Capita Revenue:	\$472	\$670	\$266
Per Capita Expenditures:	\$431	\$690	\$274
Operating Income (loss):	\$22,867	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	521.65%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,266,556	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,250	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carlyle City		
Unit Code:	014/035/30	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,927,529		
Equalized Assessed Valuation:	\$39,150,707		
Population:	3,189		
Employees:			
Full Time:	33		
Part Time:	30		
Salaries Paid:	\$2,268,312		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,068,029	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$962	\$673	\$514
Revenue Collected During FY 18:	\$2,813,315	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,004,422	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$882	\$872	\$694
Per Capita Expenditures:	\$1,256	\$841	\$704
Revenues over (under) Expenditures:	-\$1,191,107	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	62.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,508,108	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$786	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,753	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,025,614	-\$6,072,573	\$237,091

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:	\$1,863,109	\$13,729,977	\$2,917,395
Per Capita Debt:	\$584	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$12,463,239	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.908	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,974,722	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,758,414	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.501	\$550	\$393
Per Capita Expenditures:	\$1.806	\$502	\$369
Operating Income (loss):	\$2,216,308	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	249.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$14,352,877	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.501	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carmi City		
Unit Code:	097/015/30	County:	White
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,938,359		
Equalized Assessed Valuation:	\$52,910,193		
Population:	5,240		
Employees:			
Full Time:	67		
Part Time:			
Salaries Paid:	\$3,167,879		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,781,012	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,485	\$673	\$514
Revenue Collected During FY 18:	\$3,840,481	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,911,939	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$733	\$872	\$694
Per Capita Expenditures:	\$937	\$841	\$704
Revenues over (under) Expenditures:	-\$1,071,458	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	139.11%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,833,045	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,304	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$741,583	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,979,051	-\$6,072,573	\$237,091

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:	\$4,961,302	\$13,729,977	\$2,917,395
Per Capita Debt:	\$947	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$11,257,557	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.148	\$1,692	\$1,322
Revenue Collected During FY 18:	\$10,266,786	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,941,305	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.959	\$550	\$393
Per Capita Expenditures:	\$1.897	\$502	\$369
Operating Income (loss):	\$325,481	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	114.48%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,380,829	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.172	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Carol Stream Village		
Unit Code:	022/030/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$67,240,066		
Equalized Assessed Valuation:	\$1,207,317,475		
Population:	39,711		
Employees:			
Full Time:	162		
Part Time:	20		
Salaries Paid:	\$14,401,556		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,929,881	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$477	\$548	\$516
Revenue Collected During FY 18:	\$27,542,155	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$28,663,396	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$694	\$1,126	\$1,099
Per Capita Expenditures:	\$722	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$1,121,241	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	62.13%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$17,808,640	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$448	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,040,434	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$9,299,753	-\$89,138,099	-\$45,315,959

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:	\$2,717,401	\$133,916,165	\$70,239,988
Per Capita Debt:	\$68	\$2,479	\$1,921
General Obligation Debt over EAV:	0.00%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$40,635,125	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,023	\$1,462	\$1,218
Revenue Collected During FY 18:	\$11,966,090	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$14,046,852	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$301	\$455	\$319
Per Capita Expenditures:	\$354	\$427	\$321
Operating Income (loss):	-\$2,080,762	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	274.47%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$38,554,363	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$971	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Carpentersville Village		
Unit Code:	045/025/32	County:	Kane
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,665,976		
Equalized Assessed Valuation:	\$594,949,020		
Population:	38,291		
Employees:			
Full Time:	162		
Part Time:	63		
Salaries Paid:	\$16,057,568		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,761,436	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$203	\$548	\$516
Revenue Collected During FY 18:	\$35,308,060	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$31,110,817	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$922	\$1,126	\$1,099
Per Capita Expenditures:	\$812	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$4,197,243	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	36.42%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$11,329,857	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$296	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,603,456	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$38,313,994	-\$89,138,099	-\$45,315,959

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:	\$85,386,245	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,230	\$2,479	\$1,921
General Obligation Debt over EAV:	6.63%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$42,874,219	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.120	\$1,462	\$1,218
Revenue Collected During FY 18:	\$8,816,422	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$8,471,699	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$230	\$455	\$319
Per Capita Expenditures:	\$221	\$427	\$321
Operating Income (loss):	\$344,723	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	507.87%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$43,025,469	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.124	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carrier Mills Village		
Unit Code:	082/010/32	County:	Saline
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$547,350		
Equalized Assessed Valuation:	\$7,047,818		
Population:	1,653		
Employees:			
Full Time:	3		
Part Time:	9		
Salaries Paid:	\$319,997		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$475,784	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$288	\$673	\$514
Revenue Collected During FY 18:	\$611,116	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$638,557	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$370	\$872	\$694
Per Capita Expenditures:	\$386	\$841	\$704
Revenues over (under) Expenditures:	-\$27,441	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	78.95%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$504,123	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$305	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$224,650	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$131,220	-\$6,072,573	\$237,091

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:	\$2,078,670	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,258	\$1,752	\$798
General Obligation Debt over EAV:	0.22%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,203,339	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$728	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,352,667	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$683,520	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$818	\$550	\$393
Per Capita Expenditures:	\$414	\$502	\$369
Operating Income (loss):	\$669,147	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	273.95%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,872,486	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,133	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carrollton City		
Unit Code:	031/010/30	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,349,100		
Equalized Assessed Valuation:	\$25,928,421		
Population:	2,430		
Employees:			
Full Time:	19		
Part Time:	40		
Salaries Paid:	\$1,042,841		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$885,466	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$364	\$673	\$514
Revenue Collected During FY 18:	\$1,517,697	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,394,963	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$625	\$872	\$694
Per Capita Expenditures:	\$574	\$841	\$704
Revenues over (under) Expenditures:	\$122,734	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	68.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$957,022	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$394	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$201,660	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$755,362	-\$6,072,573	\$237,091

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:	\$1,395,138	\$13,729,977	\$2,917,395
Per Capita Debt:	\$574	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,217,035	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,147	\$1,692	\$1,322
Revenue Collected During FY 18:	\$939,521	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,007,901	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$387	\$550	\$393
Per Capita Expenditures:	\$415	\$502	\$369
Operating Income (loss):	-\$68,380	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	516.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,203,833	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,141	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carterville City		
Unit Code:	100/020/30	County:	Williamson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$18,600,001		
Equalized Assessed Valuation:	\$88,733,736		
Population:	5,496		
Employees:			
Full Time:	28		
Part Time:	62		
Salaries Paid:	\$1,964,550		

Blended Component Units
Number Submitted = 1
Water & Sewer Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,800,930	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$510	\$673	\$514
Revenue Collected During FY 18:	\$4,458,495	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,957,659	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$811	\$872	\$694
Per Capita Expenditures:	\$720	\$841	\$704
Revenues over (under) Expenditures:	\$500,836	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	81.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,244,578	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$590	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$340,905	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,158,673	-\$6,072,573	\$237,091

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:	\$2,360,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$429	\$1,752	\$798
General Obligation Debt over EAV:	2.66%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,664,241	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$849	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,259,143	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,011,979	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$411	\$550	\$393
Per Capita Expenditures:	\$366	\$502	\$369
Operating Income (loss):	\$247,164	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	244.11%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,911,405	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$894	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Carthage City		
Unit Code:	034/030/30	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,792,384		
Equalized Assessed Valuation:	\$26,554,200		
Population:	2,850		
Employees:			
	Full Time:	10	
	Part Time:	15	
	Salaries Paid:	\$375,169	

Blended Component Units
Number Submitted = 1
Kibbe Museum

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,098,362	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$385	\$673	\$514
Revenue Collected During FY 18:	\$1,473,792	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,371,444	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$517	\$872	\$694
Per Capita Expenditures:	\$481	\$841	\$704
Revenues over (under) Expenditures:	\$102,348	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	87.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,200,710	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$421	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$232,641	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,954,666	-\$6,072,573	\$237,091

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:	\$1,424,296	\$13,729,977	\$2,917,395
Per Capita Debt:	\$500	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,946,396	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,736	\$1,692	\$1,322
Revenue Collected During FY 18:	\$983,668	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$908,159	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$345	\$550	\$393
Per Capita Expenditures:	\$319	\$502	\$369
Operating Income (loss):	\$75,509	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	552.98%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,021,905	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,762	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cary Village		
Unit Code:	063/015/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,127,951		
Equalized Assessed Valuation:	\$461,465,876		
Population:	17,946		
Employees:			
Full Time:	56		
Part Time:	41		
Salaries Paid:	\$4,970,135		

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,900,363	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$385	\$673	\$514
Revenue Collected During FY 18:	\$8,189,204	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,536,555	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$456	\$872	\$694
Per Capita Expenditures:	\$476	\$841	\$704
Revenues over (under) Expenditures:	-\$347,351	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	76.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,519,011	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$363	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,478,602	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,323,722	-\$6,072,573	\$237,091

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:	\$5,647,699	\$13,729,977	\$2,917,395
Per Capita Debt:	\$315	\$1,752	\$798
General Obligation Debt over EAV:	0.58%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,835,849	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$938	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,019,175	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,106,373	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$224	\$550	\$393
Per Capita Expenditures:	\$229	\$502	\$369
Operating Income (loss):	-\$87,198	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	407.87%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$16,748,651	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$933	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Casey City		
Unit Code:	012/010/30	County:	Clark
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,524,933		
Equalized Assessed Valuation:	\$28,096,204		
Population:	2,769		
Employees:			
Full Time:		28	
Part Time:		9	
Salaries Paid:	\$1,520,066		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,024,320	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$731	\$673	\$514
Revenue Collected During FY 18:	\$1,864,141	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,721,055	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$673	\$872	\$694
Per Capita Expenditures:	\$622	\$841	\$704
Revenues over (under) Expenditures:	\$143,086	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	114.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,969,338	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$711	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$286,938	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,294,480	-\$6,072,573	\$237,091

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:	\$14,131,806	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,104	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,953,994	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5.762	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,878,829	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,466,870	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.845	\$550	\$393
Per Capita Expenditures:	\$2.335	\$502	\$369
Operating Income (loss):	\$1,411,959	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	265.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$17,190,953	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$6.208	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Caseyville Village		
Unit Code:	088/030/32	County:	St. Clair
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1		
Equalized Assessed Valuation:	\$33,011,299		
Population:	4,066		
Employees:			
Full Time:	33		
Part Time:	35		
Salaries Paid:	\$2,299,183		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,541,238	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$625	\$673	\$514
Revenue Collected During FY 18:	\$5,074,375	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,035,533	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,248	\$872	\$694
Per Capita Expenditures:	\$993	\$841	\$704
Revenues over (under) Expenditures:	\$1,038,842	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	84.00%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,390,031	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$834	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,580,971	\$18,126	\$
Total Unreserved Funds:	-\$1,190,940	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$	-\$6,072,573	\$237,091

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:	\$1,760,963	\$13,729,977	\$2,917,395
Per Capita Debt:	\$433	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,632,208	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,385	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,931,567	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,445,790	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$967	\$550	\$393
Per Capita Expenditures:	\$847	\$502	\$369
Operating Income (loss):	\$485,777	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	185.56%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,393,849	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,573	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Catlin Village		
Unit Code:	092/025/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,239,700		
Equalized Assessed Valuation:	\$21,199,361		
Population:	2,100		
Employees:			
Full Time:	5		
Part Time:	16		
Salaries Paid:	\$360,108		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,363,688	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$649	\$673	\$514
Revenue Collected During FY 18:	\$626,838	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$749,883	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$298	\$872	\$694
Per Capita Expenditures:	\$357	\$841	\$704
Revenues over (under) Expenditures:	-\$123,045	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	163.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,223,334	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$583	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141,790	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,081,544	-\$6,072,573	\$237,091

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:	\$122,139	\$13,729,977	\$2,917,395
Per Capita Debt:	\$58	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,898,651	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$904	\$1,692	\$1,322
Revenue Collected During FY 18:	\$622,715	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$522,650	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$297	\$550	\$393
Per Capita Expenditures:	\$249	\$502	\$369
Operating Income (loss):	\$100,065	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	385.73%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,016,025	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$960	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cave-In-Rock Village		
Unit Code:	035/010/32	County:	Hardin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$211,000		
Equalized Assessed Valuation:	\$1,453,125		
Population:	352		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$44,728		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$61,557	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$175	\$1,048	\$581
Revenue Collected During FY 18:	\$91,673	\$310,057	\$126,093
Expenditures During FY 18:	\$98,346	\$288,976	\$119,948
Per Capita Revenue:	\$260	\$884	\$338
Per Capita Expenditures:	\$279	\$828	\$325
Revenues over (under) Expenditures:	-\$6,673	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	55.81%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$54,884	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$156	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,167	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$10,717	-\$22,956	\$91,815

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:	\$193,000	\$408,875	\$34,803
Per Capita Debt:	\$548	\$965	\$78
General Obligation Debt over EAV:	1.72%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$298,459	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$848	\$2,410	\$1,081
Revenue Collected During FY 18:	\$99,788	\$259,125	\$96,372
Expenditures During FY 18:	\$112,336	\$253,615	\$101,344
Per Capita Revenue:	\$283	\$670	\$266
Per Capita Expenditures:	\$319	\$690	\$274
Operating Income (loss):	-\$12,548	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	254.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$285,911	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$812	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cedar Point Village		
Unit Code:	050/010/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$286,595		
Equalized Assessed Valuation:	\$2,769,934		
Population:	277		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$48,750		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$121,122	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$437	\$1,048	\$581
Revenue Collected During FY 18:	\$117,249	\$310,057	\$126,093
Expenditures During FY 18:	\$82,878	\$288,976	\$119,948
Per Capita Revenue:	\$423	\$884	\$338
Per Capita Expenditures:	\$299	\$828	\$325
Revenues over (under) Expenditures:	\$34,371	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	187.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$155,493	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$561	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,638	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$149,355	-\$22,956	\$91,815

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:	\$121,216	\$408,875	\$34,803
Per Capita Debt:	\$438	\$965	\$78
General Obligation Debt over EAV:	4.34%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$417.207	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.506	\$2,410	\$1,081
Revenue Collected During FY 18:	\$457.317	\$259,125	\$96,372
Expenditures During FY 18:	\$164.100	\$253,615	\$101,344
Per Capita Revenue:	\$1.651	\$670	\$266
Per Capita Expenditures:	\$592	\$690	\$274
Operating Income (loss):	\$293.217	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	432.92%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$710.424	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.565	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cedarville Village		
Unit Code:	089/010/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,216,801		
Equalized Assessed Valuation:	\$7,127,324		
Population:	741		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$138,808		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$339,177	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$458	\$1,048	\$581
Revenue Collected During FY 18:	\$326,762	\$310,057	\$126,093
Expenditures During FY 18:	\$270,509	\$288,976	\$119,948
Per Capita Revenue:	\$441	\$884	\$338
Per Capita Expenditures:	\$365	\$828	\$325
Revenues over (under) Expenditures:	\$56,253	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	121.18%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$327,793	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$442	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,681	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$239,112	-\$22,956	\$91,815

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:	\$49,285	\$408,875	\$34,803
Per Capita Debt:	\$67	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$812.684	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.097	\$2,410	\$1,081
Revenue Collected During FY 18:	\$222.842	\$259,125	\$96,372
Expenditures During FY 18:	\$195.814	\$253,615	\$101,344
Per Capita Revenue:	\$301	\$670	\$266
Per Capita Expenditures:	\$264	\$690	\$274
Operating Income (loss):	\$27.028	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	428.83%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$839.712	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.133	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Central City Village		
Unit Code:	058/015/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$796,141		
Equalized Assessed Valuation:	\$5,125,077		
Population:	1,172		
Employees:			
Full Time:	8		
Part Time:	10		
Salaries Paid:	\$339,051		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$689,654	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$588	\$673	\$514
Revenue Collected During FY 18:	\$568,156	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$646,101	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$485	\$872	\$694
Per Capita Expenditures:	\$551	\$841	\$704
Revenues over (under) Expenditures:	-\$77,945	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	92.03%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$594,599	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$507	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$341,106	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$253,493	-\$6,072,573	\$237,091

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:	\$8,411	\$13,729,977	\$2,917,395
Per Capita Debt:	\$7	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$966.232	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$824	\$1,692	\$1,322
Revenue Collected During FY 18:	\$184.776	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$177.201	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$158	\$550	\$393
Per Capita Expenditures:	\$151	\$502	\$369
Operating Income (loss):	\$7.575	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	559.21%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$990.917	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$845	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Centralia City		
Unit Code:	058/020/30	County:	Marion
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,300,144		
Equalized Assessed Valuation:	\$107,497,483		
Population:	12,542		
Employees:			
Full Time:	106		
Part Time:	7		
Salaries Paid:	\$5,430,031		

Blended Component Units
Number Submitted = 1
City of Centralia

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,302,654	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$263	\$673	\$514
Revenue Collected During FY 18:	\$13,424,824	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$14,669,749	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,070	\$872	\$694
Per Capita Expenditures:	\$1,170	\$841	\$704
Revenues over (under) Expenditures:	-\$1,244,925	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	19.76%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,898,332	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$231	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,030,574	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,022	-\$6,072,573	\$237,091

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:	\$3,855,514	\$13,729,977	\$2,917,395
Per Capita Debt:	\$307	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$18,984,203	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,514	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,436,806	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,669,405	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$513	\$550	\$393
Per Capita Expenditures:	\$452	\$502	\$369
Operating Income (loss):	\$767,401	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	348.39%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,751,604	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,575	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cerro Gordo Village		
Unit Code:	074/020/32	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,689,260		
Equalized Assessed Valuation:	\$12,623,732		
Population:	1,344		
Employees:			
Full Time:	3		
Part Time:	21		
Salaries Paid:	\$211,202		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$489,328	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$364	\$673	\$514
Revenue Collected During FY 18:	\$729,942	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$769,346	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$543	\$872	\$694
Per Capita Expenditures:	\$572	\$841	\$704
Revenues over (under) Expenditures:	-\$39,404	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.48%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$449,924	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$335	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$425,343	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$24,581	-\$6,072,573	\$237,091

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:	\$1,355,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,008	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,645,867	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,969	\$1,692	\$1,322
Revenue Collected During FY 18:	\$348,924	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$336,163	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$260	\$550	\$393
Per Capita Expenditures:	\$250	\$502	\$369
Operating Income (loss):	\$12,761	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	790.87%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,658,628	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,978	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chadwick Village		
Unit Code:	008/010/32	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$947,310		
Equalized Assessed Valuation:	\$4,905,631		
Population:	523		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$79,912		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$217,729	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$416	\$1,048	\$581
Revenue Collected During FY 18:	\$245,901	\$310,057	\$126,093
Expenditures During FY 18:	\$253,184	\$288,976	\$119,948
Per Capita Revenue:	\$470	\$884	\$338
Per Capita Expenditures:	\$484	\$828	\$325
Revenues over (under) Expenditures:	-\$7,283	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	83.12%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$210,446	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$402	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$119,824	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$90,622	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,080,343	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,066	\$2,410	\$1,081
Revenue Collected During FY 18:	\$154,744	\$259,125	\$96,372
Expenditures During FY 18:	\$107,906	\$253,615	\$101,344
Per Capita Revenue:	\$296	\$670	\$266
Per Capita Expenditures:	\$206	\$690	\$274
Operating Income (loss):	\$46,838	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1044.60%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,127,181	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,155	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Champaign City		
Unit Code:	010/020/30	County:	Champaign
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$176,412,800		
Equalized Assessed Valuation:	\$1,760,794,132		
Population:	87,432		
Employees:			
	Full Time:	506	
	Part Time:	135	
	Salaries Paid:	\$45,712,415	

Blended Component Units
Number Submitted = 2
Champaign Fire Pension
Champaign Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,002,657	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$526	\$548	\$516
Revenue Collected During FY 18:	\$94,351,916	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$81,377,029	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,079	\$1,126	\$1,099
Per Capita Expenditures:	\$931	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$12,974,887	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	59.17%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$48,152,321	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$551	\$580	\$518
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,396,074	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$21,327,744	-\$89,138,099	-\$45,315,959

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:	\$156,289,220	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,788	\$2,479	\$1,921
General Obligation Debt over EAV:	3.49%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$52,926,360	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$605	\$1,462	\$1,218
Revenue Collected During FY 18:	\$6,321,838	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$6,277,007	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$72	\$455	\$319
Per Capita Expenditures:	\$72	\$427	\$321
Operating Income (loss):	\$44,831	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	838.88%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$52,656,739	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$602	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chandlerville Village		
Unit Code:	009/025/32	County:	Cass
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$791,500		
Equalized Assessed Valuation:	\$4,186,215		
Population:	515		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$111,252		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$521,604	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,013	\$1,048	\$581
Revenue Collected During FY 18:	\$273,090	\$310,057	\$126,093
Expenditures During FY 18:	\$252,923	\$288,976	\$119,948
Per Capita Revenue:	\$530	\$884	\$338
Per Capita Expenditures:	\$491	\$828	\$325
Revenues over (under) Expenditures:	\$20,167	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	214.20%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$541,771	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,052	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$477,322	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$64,449	-\$22,956	\$91,815

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:	\$765,092	\$408,875	\$34,803
Per Capita Debt:	\$1,486	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,766,044	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.429	\$2,410	\$1,081
Revenue Collected During FY 18:	\$208.693	\$259,125	\$96,372
Expenditures During FY 18:	\$159.206	\$253,615	\$101,344
Per Capita Revenue:	\$405	\$670	\$266
Per Capita Expenditures:	\$309	\$690	\$274
Operating Income (loss):	\$49.487	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1140.37%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,815.531	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.525	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Channahon Village		
Unit Code:	099/025/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,100,495		
Equalized Assessed Valuation:	\$325,164,928		
Population:	12,600		
Employees:			
Full Time:		53	
Part Time:			
Salaries Paid:		\$4,715,488	

Blended Component Units

Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,643,493	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,242	\$673	\$514
Revenue Collected During FY 18:	\$19,024,104	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$17,461,909	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,510	\$872	\$694
Per Capita Expenditures:	\$1,386	\$841	\$704
Revenues over (under) Expenditures:	\$1,562,195	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	100.03%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$17,467,634	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,386	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,112,481	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,635,121	-\$6,072,573	\$237,091

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:	\$25,166,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,997	\$1,752	\$798
General Obligation Debt over EAV:	4.55%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$31,735,896	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,519	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,969,458	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,205,317	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$394	\$550	\$393
Per Capita Expenditures:	\$334	\$502	\$369
Operating Income (loss):	\$764,141	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	775.27%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$32,602,406	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,587	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chapin Village		
Unit Code:	069/010/32	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,318,000		
Equalized Assessed Valuation:	\$4,544,749		
Population:	492		
Employees:			
Full Time:	1		
Part Time:	37		
Salaries Paid:	\$109,025		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$876,708	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,782	\$1,048	\$581
Revenue Collected During FY 18:	\$221,426	\$310,057	\$126,093
Expenditures During FY 18:	\$222,389	\$288,976	\$119,948
Per Capita Revenue:	\$450	\$884	\$338
Per Capita Expenditures:	\$452	\$828	\$325
Revenues over (under) Expenditures:	-\$963	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	389.74%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$866,747	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,762	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$663,536	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$233,496	-\$22,956	\$91,815

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:	\$1,557,751	\$408,875	\$34,803
Per Capita Debt:	\$3,166	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,731.664	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.520	\$2,410	\$1,081
Revenue Collected During FY 18:	\$330.057	\$259,125	\$96,372
Expenditures During FY 18:	\$447.063	\$253,615	\$101,344
Per Capita Revenue:	\$671	\$670	\$266
Per Capita Expenditures:	\$909	\$690	\$274
Operating Income (loss):	-\$117.006	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	363.18%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,623.656	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.300	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Charleston City		
Unit Code:	015/015/30	County:	Coles
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,411,194		
Equalized Assessed Valuation:	\$189,148,721		
Population:	21,838		
Employees:			
Full Time:	131		
Part Time:	42		
Salaries Paid:	\$9,065,437		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,667,484	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$305	\$673	\$514
Revenue Collected During FY 18:	\$14,870,018	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$14,585,401	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$681	\$872	\$694
Per Capita Expenditures:	\$668	\$841	\$704
Revenues over (under) Expenditures:	\$284,617	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	47.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,980,591	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$320	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,535,082	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$38,934,318	-\$6,072,573	\$237,091

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:	\$12,799,821	\$13,729,977	\$2,917,395
Per Capita Debt:	\$586	\$1,752	\$798
General Obligation Debt over EAV:	3.75%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$26,566,777	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,217	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,765,002	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,003,279	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$264	\$550	\$393
Per Capita Expenditures:	\$229	\$502	\$369
Operating Income (loss):	\$761,723	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	542.13%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$27,124,453	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,242	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chatham Village		
Unit Code:	083/030/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,370,362		
Equalized Assessed Valuation:	\$282,888,892		
Population:	12,624		
Employees:			
Full Time:		51	
Part Time:		14	
Salaries Paid:		\$3,742,825	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,417,261	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$271	\$673	\$514
Revenue Collected During FY 18:	\$5,080,893	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,154,160	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$402	\$872	\$694
Per Capita Expenditures:	\$408	\$841	\$704
Revenues over (under) Expenditures:	-\$73,267	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	64.88%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,343,994	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$265	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$636,627	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$4,098,855	-\$6,072,573	\$237,091

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:	\$12,750,389	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,010	\$1,752	\$798
General Obligation Debt over EAV:	0.17%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$18,972.349	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.503	\$1,692	\$1,322
Revenue Collected During FY 18:	\$17,484.039	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$15,783.836	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.385	\$550	\$393
Per Capita Expenditures:	\$1.250	\$502	\$369
Operating Income (loss):	\$1,700.203	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	130.97%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$20,672.552	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.638	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chatsworth Town		
Unit Code:	053/015/31	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$778,100		
Equalized Assessed Valuation:	\$5,412,696		
Population:	1,151		
Employees:			
Full Time:	3		
Part Time:	18		
Salaries Paid:	\$208,582		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$724,826	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$630	\$673	\$514
Revenue Collected During FY 18:	\$569,854	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$521,282	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$495	\$872	\$694
Per Capita Expenditures:	\$453	\$841	\$704
Revenues over (under) Expenditures:	\$48,572	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	148.36%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$773,398	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$672	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$407,528	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$367,700	-\$6,072,573	\$237,091

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:	\$236,486	\$13,729,977	\$2,917,395
Per Capita Debt:	\$205	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,638,095	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,292	\$1,692	\$1,322
Revenue Collected During FY 18:	\$364,544	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$385,114	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$317	\$550	\$393
Per Capita Expenditures:	\$335	\$502	\$369
Operating Income (loss):	-\$20,570	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	679.68%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,617,525	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,274	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chebanse Village		
Unit Code:	038/025/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,204,885		
Equalized Assessed Valuation:	\$14,102,665		
Population:	1,088		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$89,691		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$568,814	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$523	\$673	\$514
Revenue Collected During FY 18:	\$325,027	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$371,180	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$299	\$872	\$694
Per Capita Expenditures:	\$341	\$841	\$704
Revenues over (under) Expenditures:	-\$46,153	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	128.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$476,050	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$438	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$245,299	\$18,126	\$
Total Unreserved Funds:	\$230,751	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$	-\$6,072,573	\$237,091

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:	\$3,282,339	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,017	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,998,063	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5.513	\$1,692	\$1,322
Revenue Collected During FY 18:	\$745,845	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$623,444	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$686	\$550	\$393
Per Capita Expenditures:	\$573	\$502	\$369
Operating Income (loss):	\$122,401	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	989.19%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,167,075	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5.668	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chenoa City		
Unit Code:	064/035/30	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,267,276		
Equalized Assessed Valuation:	\$19,957,726		
Population:	1,735		
Employees:			
Full Time:	8		
Part Time:	50		
Salaries Paid:	\$563,416		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,142,797	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$659	\$673	\$514
Revenue Collected During FY 18:	\$1,363,973	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,283,245	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$786	\$872	\$694
Per Capita Expenditures:	\$740	\$841	\$704
Revenues over (under) Expenditures:	\$80,728	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	92.31%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,184,525	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$683	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,626,736	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$74,195	-\$6,072,573	\$237,091

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:	\$2,093,086	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,206	\$1,752	\$798
General Obligation Debt over EAV:	9.70%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,806,835	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,041	\$1,692	\$1,322
Revenue Collected During FY 18:	\$505,793	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$623,391	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$292	\$550	\$393
Per Capita Expenditures:	\$359	\$502	\$369
Operating Income (loss):	-\$117,598	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	259.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,617,104	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$932	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cherry Village		
Unit Code:	006/025/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$927,700		
Equalized Assessed Valuation:	\$4,581,380		
Population:	461		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$39,044		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$321,395	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$697	\$1,048	\$581
Revenue Collected During FY 18:	\$126,051	\$310,057	\$126,093
Expenditures During FY 18:	\$116,012	\$288,976	\$119,948
Per Capita Revenue:	\$273	\$884	\$338
Per Capita Expenditures:	\$252	\$828	\$325
Revenues over (under) Expenditures:	\$10,039	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	281.23%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$326,256	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$708	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$87,787	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$238,469	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$309,588	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$672	\$2,410	\$1,081
Revenue Collected During FY 18:	\$110,303	\$259,125	\$96,372
Expenditures During FY 18:	\$74,611	\$253,615	\$101,344
Per Capita Revenue:	\$239	\$670	\$266
Per Capita Expenditures:	\$162	\$690	\$274
Operating Income (loss):	\$35,692	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	469.71%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$350,458	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$760	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cherry Valley Village		
Unit Code:	101/010/32	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,718,249		
Equalized Assessed Valuation:	\$79,332,536		
Population:	3,162		
Employees:			
Full Time:	27		
Part Time:	5		
Salaries Paid:	\$1,866,538		

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,761,501	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,822	\$673	\$514
Revenue Collected During FY 18:	\$5,037,367	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,656,738	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,593	\$872	\$694
Per Capita Expenditures:	\$1,473	\$841	\$704
Revenues over (under) Expenditures:	\$380,629	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	145.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,791,940	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,148	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,761	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,185,703	-\$6,072,573	\$237,091

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:	\$9,693,280	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,066	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,843,031	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$899	\$1,692	\$1,322
Revenue Collected During FY 18:	\$974,781	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,027,206	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$308	\$550	\$393
Per Capita Expenditures:	\$325	\$502	\$369
Operating Income (loss):	-\$52,425	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	246.58%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,532,845	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$801	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chester City		
Unit Code:	079/015/30	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,734,282		
Equalized Assessed Valuation:	\$47,773,669		
Population:	8,586		
Employees:			
Full Time:	42		
Part Time:	58		
Salaries Paid:	\$2,131,420		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,897,898	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$570	\$673	\$514
Revenue Collected During FY 18:	\$4,086,169	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,016,908	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$476	\$872	\$694
Per Capita Expenditures:	\$468	\$841	\$704
Revenues over (under) Expenditures:	\$69,261	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	129.52%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,202,789	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$606	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,293,366	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,866,005	-\$6,072,573	\$237,091

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:	\$5,053,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$589	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14,935,790	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,740	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,924,235	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,140,514	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$690	\$550	\$393
Per Capita Expenditures:	\$599	\$502	\$369
Operating Income (loss):	\$783,721	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	301.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$15,519,511	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,808	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chesterfield Village		
Unit Code:	056/030/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$127,476		
Equalized Assessed Valuation:	\$1,416,924		
Population:	213		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$13,280		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$62,940	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$295	\$1,048	\$581
Revenue Collected During FY 18:	\$57,244	\$310,057	\$126,093
Expenditures During FY 18:	\$47,713	\$288,976	\$119,948
Per Capita Revenue:	\$269	\$884	\$338
Per Capita Expenditures:	\$224	\$828	\$325
Revenues over (under) Expenditures:	\$9,531	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	151.89%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$72,471	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$340	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,254	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$63,217	-\$22,956	\$91,815

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:	\$142,000	\$408,875	\$34,803
Per Capita Debt:	\$667	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$614.676	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.886	\$2,410	\$1,081
Revenue Collected During FY 18:	\$78.699	\$259,125	\$96,372
Expenditures During FY 18:	\$104.734	\$253,615	\$101,344
Per Capita Revenue:	\$369	\$670	\$266
Per Capita Expenditures:	\$492	\$690	\$274
Operating Income (loss):	-\$26.035	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	562.03%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$588.641	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.764	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Chicago Heights City		
Unit Code:	016/105/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$78,691,582		
Equalized Assessed Valuation:	\$362,975,151		
Population:	29,901		
Employees:			
	Full Time:	241	
	Part Time:		
	Salaries Paid:	\$18,771,804	

Blended Component Units
Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,861,105	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$96	\$548	\$516
Revenue Collected During FY 18:	\$38,522,558	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$39,340,780	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,288	\$1,126	\$1,099
Per Capita Expenditures:	\$1,316	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$818,222	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	4.52%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$1,778,637	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$59	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,982,756	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$170,164,193	-\$89,138,099	-\$45,315,959

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:	\$171,367,139	\$133,916,165	\$70,239,988
Per Capita Debt:	\$5,731	\$2,479	\$1,921
General Obligation Debt over EAV:	13.93%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,606,825	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$455	\$1,462	\$1,218
Revenue Collected During FY 18:	\$16,784,337	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$15,542,337	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$561	\$455	\$319
Per Capita Expenditures:	\$520	\$427	\$321
Operating Income (loss):	\$1,242,000	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	89.10%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$13,848,825	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$463	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chicago Ridge Village		
Unit Code:	016/110/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,862,828		
Equalized Assessed Valuation:	\$324,900,528		
Population:	14,050		
Employees:			
Full Time:	73		
Part Time:	113		
Salaries Paid:	\$8,016,240		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,172,674	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$866	\$673	\$514
Revenue Collected During FY 18:	\$19,612,942	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$17,437,554	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,396	\$872	\$694
Per Capita Expenditures:	\$1,241	\$841	\$704
Revenues over (under) Expenditures:	\$2,175,388	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	75.28%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$13,127,762	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$934	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,450,117	\$18,126	\$
Total Unreserved Funds:	\$11,677,645	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,450,117	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$35,440,745	-\$6,072,573	\$237,091

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:	\$60,224,886	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,286	\$1,752	\$798
General Obligation Debt over EAV:	0.80%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,840,926	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$558	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,067,392	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,013,855	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$289	\$550	\$393
Per Capita Expenditures:	\$357	\$502	\$369
Operating Income (loss):	-\$946,463	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	124.28%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,231,135	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$443	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Chillicothe City		
Unit Code:	072/025/30	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,596,904		
Equalized Assessed Valuation:	\$99,375,155		
Population:	6,145		
Employees:			
Full Time:		26	
Part Time:		21	
Salaries Paid:		\$1,433,069	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,296,559	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,187	\$673	\$514
Revenue Collected During FY 18:	\$4,105,222	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,486,739	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$668	\$872	\$694
Per Capita Expenditures:	\$567	\$841	\$704
Revenues over (under) Expenditures:	\$618,483	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	223.93%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,807,745	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,271	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,925,909	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,613,502	-\$6,072,573	\$237,091

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:	\$1,212,898	\$13,729,977	\$2,917,395
Per Capita Debt:	\$197	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,352,883	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$383	\$1,692	\$1,322
Revenue Collected During FY 18:	\$945,310	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$800,164	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$154	\$550	\$393
Per Capita Expenditures:	\$130	\$502	\$369
Operating Income (loss):	\$145,146	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	310.95%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,488,137	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$405	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Chrisman City		
Unit Code:	023/015/30	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$856,930		
Equalized Assessed Valuation:	\$98,951,231		
Population:	575		
Employees:			
Full Time:		5	
Part Time:		8	
Salaries Paid:		\$269,923	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$609,826	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,061	\$1,048	\$581
Revenue Collected During FY 18:	\$418,553	\$310,057	\$126,093
Expenditures During FY 18:	\$433,018	\$288,976	\$119,948
Per Capita Revenue:	\$728	\$884	\$338
Per Capita Expenditures:	\$753	\$828	\$325
Revenues over (under) Expenditures:	-\$14,465	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	137.49%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$595,361	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,035	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$104,973	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$490,388	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,764,900	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,069	\$2,410	\$1,081
Revenue Collected During FY 18:	\$359,490	\$259,125	\$96,372
Expenditures During FY 18:	\$272,885	\$253,615	\$101,344
Per Capita Revenue:	\$625	\$670	\$266
Per Capita Expenditures:	\$475	\$690	\$274
Operating Income (loss):	\$86,605	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	678.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,851,505	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,220	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Christopher City		
Unit Code:	028/020/30	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,265,325		
Equalized Assessed Valuation:	\$14,439,163		
Population:	2,885		
Employees:			
Full Time:	20		
Part Time:	12		
Salaries Paid:	\$577,148		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,105,573	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$383	\$673	\$514
Revenue Collected During FY 18:	\$1,709,700	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,708,972	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$593	\$872	\$694
Per Capita Expenditures:	\$592	\$841	\$704
Revenues over (under) Expenditures:	\$728	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	65.20%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,114,229	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$386	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$555,416	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$353,810	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,544.670	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.229	\$1,692	\$1,322
Revenue Collected During FY 18:	\$926.039	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,139.618	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$321	\$550	\$393
Per Capita Expenditures:	\$395	\$502	\$369
Operating Income (loss):	-\$213.579	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	289.19%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,295.703	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.142	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Cicero Town		
Unit Code:	016/115/31	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$196,409,078		
Equalized Assessed Valuation:	\$628,566,549		
Population:	83,886		
Employees:			
Full Time:	591		
Part Time:	316		
Salaries Paid:	\$41,564,264		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,263,684	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$206	\$548	\$516
Revenue Collected During FY 18:	\$103,236,093	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$96,899,432	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,231	\$1,126	\$1,099
Per Capita Expenditures:	\$1,155	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$6,336,661	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	23.18%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$22,458,338	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$268	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,950,694	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$361,816,837	-\$89,138,099	-\$45,315,959

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:	\$448,731,607	\$133,916,165	\$70,239,988
Per Capita Debt:	\$5,349	\$2,479	\$1,921
General Obligation Debt over EAV:	10.78%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$4,058,510	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	-\$48	\$1,462	\$1,218
Revenue Collected During FY 18:	\$21,037,833	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$21,417,545	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$251	\$455	\$319
Per Capita Expenditures:	\$255	\$427	\$321
Operating Income (loss):	-\$379,712	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	-20.72%	422.35%	353.51%
Ending Retained Earnings for FY 17:	-\$4,438,222	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	-\$53	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cisco Village		
Unit Code:	074/025/32	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$274,050		
Equalized Assessed Valuation:	\$3,491,622		
Population:	289		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$8,760		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$287,610	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$995	\$1,048	\$581
Revenue Collected During FY 18:	\$82,573	\$310,057	\$126,093
Expenditures During FY 18:	\$49,056	\$288,976	\$119,948
Per Capita Revenue:	\$286	\$884	\$338
Per Capita Expenditures:	\$170	\$828	\$325
Revenues over (under) Expenditures:	\$33,517	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	654.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$321,127	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,111	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$140,028	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$181,101	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$446,264	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,544	\$2,410	\$1,081
Revenue Collected During FY 18:	\$48,173	\$259,125	\$96,372
Expenditures During FY 18:	\$83,485	\$253,615	\$101,344
Per Capita Revenue:	\$167	\$670	\$266
Per Capita Expenditures:	\$289	\$690	\$274
Operating Income (loss):	-\$35,312	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	492.25%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$410,952	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,422	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cisne Village		
Unit Code:	096/010/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,089,000		
Equalized Assessed Valuation:	\$4,161,014		
Population:	672		
Employees:			
Full Time:	4		
Part Time:	12		
Salaries Paid:	\$180,654		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$230,591	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$343	\$1,048	\$581
Revenue Collected During FY 18:	\$219,054	\$310,057	\$126,093
Expenditures During FY 18:	\$171,882	\$288,976	\$119,948
Per Capita Revenue:	\$326	\$884	\$338
Per Capita Expenditures:	\$256	\$828	\$325
Revenues over (under) Expenditures:	\$47,172	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	161.60%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$277,763	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$413	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,095	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$213,981	-\$22,956	\$91,815

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:	\$128,000	\$408,875	\$34,803
Per Capita Debt:	\$190	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,210,072	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,801	\$2,410	\$1,081
Revenue Collected During FY 18:	\$447,774	\$259,125	\$96,372
Expenditures During FY 18:	\$444,508	\$253,615	\$101,344
Per Capita Revenue:	\$666	\$670	\$266
Per Capita Expenditures:	\$661	\$690	\$274
Operating Income (loss):	\$3,266	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	272.96%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,213,338	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,806	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cissna Park Village		
Unit Code:	038/030/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$815,760		
Equalized Assessed Valuation:	\$9,007,787		
Population:	825		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$129,536		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$475,206	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$576	\$1,048	\$581
Revenue Collected During FY 18:	\$468,139	\$310,057	\$126,093
Expenditures During FY 18:	\$492,271	\$288,976	\$119,948
Per Capita Revenue:	\$567	\$884	\$338
Per Capita Expenditures:	\$597	\$828	\$325
Revenues over (under) Expenditures:	-\$24,132	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	103.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$510,604	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$619	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$96,090	\$6,514	\$
Total Unreserved Funds:	\$414,514	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$997.017	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.209	\$2,410	\$1,081
Revenue Collected During FY 18:	\$244.497	\$259,125	\$96,372
Expenditures During FY 18:	\$187.308	\$253,615	\$101,344
Per Capita Revenue:	\$296	\$670	\$266
Per Capita Expenditures:	\$227	\$690	\$274
Operating Income (loss):	\$57.189	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	552.32%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1.034.546	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.254	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Claremont Village		
Unit Code:	080/015/32	County:	Richland
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$163,000		
Equalized Assessed Valuation:	\$1,015,012		
Population:	342		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$15,244		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$68,158	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$199	\$1,048	\$581
Revenue Collected During FY 18:	\$65,710	\$310,057	\$126,093
Expenditures During FY 18:	\$113,712	\$288,976	\$119,948
Per Capita Revenue:	\$192	\$884	\$338
Per Capita Expenditures:	\$332	\$828	\$325
Revenues over (under) Expenditures:	-\$48,002	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	60.35%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$68,623	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$201	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$68,625	-\$22,956	\$91,815

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:	\$44,738	\$408,875	\$34,803
Per Capita Debt:	\$131	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$305.740	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$894	\$2,410	\$1,081
Revenue Collected During FY 18:	\$41.542	\$259,125	\$96,372
Expenditures During FY 18:	\$48.783	\$253,615	\$101,344
Per Capita Revenue:	\$121	\$670	\$266
Per Capita Expenditures:	\$143	\$690	\$274
Operating Income (loss):	-\$7.241	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	611.89%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$298.499	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$873	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clarendon Hills Village		
Unit Code:	022/035/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,086,465		
Equalized Assessed Valuation:	\$589,886,781		
Population:	8,427		
Employees:			
Full Time:	30		
Part Time:	44		
Salaries Paid:	\$4,047,665		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,787,124	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$805	\$673	\$514
Revenue Collected During FY 18:	\$8,081,132	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,608,951	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$959	\$872	\$694
Per Capita Expenditures:	\$784	\$841	\$704
Revenues over (under) Expenditures:	\$1,472,181	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	85.91%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,678,000	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$674	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,180,882	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$205,488	-\$6,072,573	\$237,091

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:	\$18,779,729	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,229	\$1,752	\$798
General Obligation Debt over EAV:	0.20%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,520,038	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.842	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,549,103	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,729,856	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$421	\$550	\$393
Per Capita Expenditures:	\$324	\$502	\$369
Operating Income (loss):	\$819,247	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	597.97%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$16,323,681	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.937	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Clay City Village		
Unit Code:	013/010/32	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,642,540		
Equalized Assessed Valuation:	\$5,492,265		
Population:	918		
Employees:			
Full Time:	6		
Part Time:	16		
Salaries Paid:	\$247,769		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$701,702	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$764	\$1,048	\$581
Revenue Collected During FY 18:	\$463,047	\$310,057	\$126,093
Expenditures During FY 18:	\$434,548	\$288,976	\$119,948
Per Capita Revenue:	\$504	\$884	\$338
Per Capita Expenditures:	\$473	\$828	\$325
Revenues over (under) Expenditures:	\$28,499	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	167.32%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$727,101	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$792	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$145,685	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$581,416	-\$22,956	\$91,815

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:	\$2,338,000	\$408,875	\$34,803
Per Capita Debt:	\$2,547	\$965	\$78
General Obligation Debt over EAV:	4.21%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$988.787	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.077	\$2,410	\$1,081
Revenue Collected During FY 18:	\$688.095	\$259,125	\$96,372
Expenditures During FY 18:	\$740.310	\$253,615	\$101,344
Per Capita Revenue:	\$750	\$670	\$266
Per Capita Expenditures:	\$806	\$690	\$274
Operating Income (loss):	-\$52.215	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	126.93%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$939.672	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.024	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Clayton Village		
Unit Code:	001/015/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$304,900		
Equalized Assessed Valuation:	\$4,274,181		
Population:	710		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$86,684		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$447,627	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$630	\$1,048	\$581
Revenue Collected During FY 18:	\$275,872	\$310,057	\$126,093
Expenditures During FY 18:	\$211,055	\$288,976	\$119,948
Per Capita Revenue:	\$389	\$884	\$338
Per Capita Expenditures:	\$297	\$828	\$325
Revenues over (under) Expenditures:	\$64,817	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	242.80%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$512,444	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$722	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,094	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$483,350	-\$22,956	\$91,815

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:	\$154,372	\$408,875	\$34,803
Per Capita Debt:	\$217	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$541.112	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$762	\$2,410	\$1,081
Revenue Collected During FY 18:	\$168.217	\$259,125	\$96,372
Expenditures During FY 18:	\$168.662	\$253,615	\$101,344
Per Capita Revenue:	\$237	\$670	\$266
Per Capita Expenditures:	\$238	\$690	\$274
Operating Income (loss):	-\$445	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	320.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$540.667	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$762	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Clear Lake Village		
Unit Code:	083/035/32	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$255,500		
Equalized Assessed Valuation:	\$2,049,238		
Population:	265		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,505	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$251	\$1,048	\$581
Revenue Collected During FY 18:	\$44,729	\$310,057	\$126,093
Expenditures During FY 18:	\$48,372	\$288,976	\$119,948
Per Capita Revenue:	\$169	\$884	\$338
Per Capita Expenditures:	\$183	\$828	\$325
Revenues over (under) Expenditures:	-\$3,643	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	129.96%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$62,862	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$237	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$62,366	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cleveland Village		
Unit Code:	037/040/32	County:	Henry
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,040		
Equalized Assessed Valuation:	\$2,034,413		
Population:	188		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$9,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$202,495	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,077	\$1,048	\$581
Revenue Collected During FY 18:	\$50,965	\$310,057	\$126,093
Expenditures During FY 18:	\$72,465	\$288,976	\$119,948
Per Capita Revenue:	\$271	\$884	\$338
Per Capita Expenditures:	\$385	\$828	\$325
Revenues over (under) Expenditures:	-\$21,500	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	249.77%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$180,995	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$963	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$180,995	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clifton Village		
Unit Code:	038/035/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,719,135		
Equalized Assessed Valuation:	\$18,229,720		
Population:	1,468		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$234,904		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$282,704	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$193	\$673	\$514
Revenue Collected During FY 18:	\$639,240	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$830,107	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$435	\$872	\$694
Per Capita Expenditures:	\$565	\$841	\$704
Revenues over (under) Expenditures:	-\$190,867	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	11.06%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$91,837	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$63	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$86,953	\$18,126	\$
Total Unreserved Funds:	\$4,884	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$	-\$6,072,573	\$237,091

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:	\$2,659,428	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,812	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,577,332	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.074	\$1,692	\$1,322
Revenue Collected During FY 18:	\$444,488	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$692,086	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$303	\$550	\$393
Per Capita Expenditures:	\$471	\$502	\$369
Operating Income (loss):	-\$247,598	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	192.13%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,329,734	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$906	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Clinton City		
Unit Code:	020/010/30	County:	Dewitt
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,716,983		
Equalized Assessed Valuation:	\$66,739,079		
Population:	7,500		
Employees:			
Full Time:	180		
Part Time:	50		
Salaries Paid:	\$8,983,464		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,719,831	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$629	\$673	\$514
Revenue Collected During FY 18:	\$4,982,357	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,826,533	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$664	\$872	\$694
Per Capita Expenditures:	\$644	\$841	\$704
Revenues over (under) Expenditures:	\$155,824	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	96.00%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,633,557	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$618	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,025,125	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,903,922	-\$6,072,573	\$237,091

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:	\$6,967,906	\$13,729,977	\$2,917,395
Per Capita Debt:	\$929	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,635,179	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$885	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,799,162	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,647,644	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$240	\$550	\$393
Per Capita Expenditures:	\$353	\$502	\$369
Operating Income (loss):	-\$848,482	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	227.70%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,028,795	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$804	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Coal City Village		
Unit Code:	032/025/32	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,489,695		
Equalized Assessed Valuation:	\$114,508,172		
Population:	5,434		
Employees:			
Full Time:		26	
Part Time:		35	
Salaries Paid:		\$2,136,880	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,485,913	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$273	\$673	\$514
Revenue Collected During FY 18:	\$4,222,920	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,010,936	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$777	\$872	\$694
Per Capita Expenditures:	\$738	\$841	\$704
Revenues over (under) Expenditures:	\$211,984	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	41.11%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,648,732	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$303	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,002,884	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,840,699	-\$6,072,573	\$237,091

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:	\$13,061,072	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,404	\$1,752	\$798
General Obligation Debt over EAV:	7.73%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,307,740	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$793	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,397,363	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,850,193	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$441	\$550	\$393
Per Capita Expenditures:	\$340	\$502	\$369
Operating Income (loss):	\$547,170	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	248.45%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,596,833	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$846	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Coal Valley Village		
Unit Code:	081/020/32	County:	Rock Island
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,455,801		
Equalized Assessed Valuation:	\$73,817,296		
Population:	3,743		
Employees:			
Full Time:	15		
Part Time:	23		
Salaries Paid:	\$767,285		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,806,626	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$750	\$673	\$514
Revenue Collected During FY 18:	\$1,723,989	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,498,896	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$461	\$872	\$694
Per Capita Expenditures:	\$400	\$841	\$704
Revenues over (under) Expenditures:	\$225,093	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	198.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,980,773	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$796	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$606,804	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,599,364	-\$6,072,573	\$237,091

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:	\$665,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$178	\$1,752	\$798
General Obligation Debt over EAV:	0.90%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,625,791	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,770	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,762,728	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,405,979	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$471	\$550	\$393
Per Capita Expenditures:	\$376	\$502	\$369
Operating Income (loss):	\$356,749	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	488.55%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,868,929	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,835	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coalton Village		
Unit Code:	068/015/32	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$310,400		
Equalized Assessed Valuation:	\$2,126,220		
Population:	304		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$32,276		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$263,324	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$866	\$1,048	\$581
Revenue Collected During FY 18:	\$117,778	\$310,057	\$126,093
Expenditures During FY 18:	\$95,121	\$288,976	\$119,948
Per Capita Revenue:	\$387	\$884	\$338
Per Capita Expenditures:	\$313	\$828	\$325
Revenues over (under) Expenditures:	\$22,657	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	253.34%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$240,981	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$793	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,692	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$227,289	-\$22,956	\$91,815

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:	\$216,000	\$408,875	\$34,803
Per Capita Debt:	\$711	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$705.136	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.320	\$2,410	\$1,081
Revenue Collected During FY 18:	\$96.639	\$259,125	\$96,372
Expenditures During FY 18:	\$167.761	\$253,615	\$101,344
Per Capita Revenue:	\$318	\$670	\$266
Per Capita Expenditures:	\$552	\$690	\$274
Operating Income (loss):	-\$71.122	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	404.75%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$679.014	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.234	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coatsburg Village		
Unit Code:	001/020/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$62,560		
Equalized Assessed Valuation:	\$1,941,010		
Population:	143		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,888		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$123,499	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$864	\$1,048	\$581
Revenue Collected During FY 18:	\$30,356	\$310,057	\$126,093
Expenditures During FY 18:	\$27,571	\$288,976	\$119,948
Per Capita Revenue:	\$212	\$884	\$338
Per Capita Expenditures:	\$193	\$828	\$325
Revenues over (under) Expenditures:	\$2,785	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	458.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$126,284	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$883	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$61,672	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cobden Village		
Unit Code:	091/020/32	County:	Union
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,084,470		
Equalized Assessed Valuation:	\$6,978,826		
Population:	1,157		
Employees:			
Full Time:	12		
Part Time:	15		
Salaries Paid:	\$548,778		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$93,278	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$81	\$673	\$514
Revenue Collected During FY 18:	\$530,191	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$638,124	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$458	\$872	\$694
Per Capita Expenditures:	\$552	\$841	\$704
Revenues over (under) Expenditures:	-\$107,933	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	20.73%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$132,280	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$114	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,682	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$65,598	-\$6,072,573	\$237,091

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:	\$1,324,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,144	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,906.659	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.648	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,206.155	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$873.370	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.042	\$550	\$393
Per Capita Expenditures:	\$755	\$502	\$369
Operating Income (loss):	\$332.785	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	242.93%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,121.679	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.834	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coffeen City		
Unit Code:	068/020/30	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,185,979		
Equalized Assessed Valuation:	\$3,682,599		
Population:	685		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$86,278		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$343,947	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$502	\$1,048	\$581
Revenue Collected During FY 18:	\$256,539	\$310,057	\$126,093
Expenditures During FY 18:	\$214,520	\$288,976	\$119,948
Per Capita Revenue:	\$375	\$884	\$338
Per Capita Expenditures:	\$313	\$828	\$325
Revenues over (under) Expenditures:	\$42,019	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	184.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$395,966	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$578	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,372	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$390,594	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,018,614	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,487	\$2,410	\$1,081
Revenue Collected During FY 18:	\$226,291	\$259,125	\$96,372
Expenditures During FY 18:	\$255,823	\$253,615	\$101,344
Per Capita Revenue:	\$330	\$670	\$266
Per Capita Expenditures:	\$373	\$690	\$274
Operating Income (loss):	-\$29,532	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	382.72%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$979,082	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,429	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Colchester City		
Unit Code:	062/025/30	County:	Mcdonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,572,742		
Equalized Assessed Valuation:	\$8,872,264		
Population:	1,700		
Employees:			
Full Time:	6		
Part Time:	11		
Salaries Paid:	\$203,885		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$643,631	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$379	\$673	\$514
Revenue Collected During FY 18:	\$631,338	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$544,500	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$371	\$872	\$694
Per Capita Expenditures:	\$320	\$841	\$704
Revenues over (under) Expenditures:	\$86,838	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	134.15%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$730,469	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$430	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,204	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$475,265	-\$6,072,573	\$237,091

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:	\$2,831,711	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,666	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,847,751	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.263	\$1,692	\$1,322
Revenue Collected During FY 18:	\$933.635	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$724.485	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$549	\$550	\$393
Per Capita Expenditures:	\$426	\$502	\$369
Operating Income (loss):	\$209.150	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	559.97%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,056,901	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.386	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coleta Village														
Unit Code:	098/015/32	County:	Whiteside												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$88,000														
Equalized Assessed Valuation:	\$1,395,278														
Population:	150														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$91,376	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$609	\$1,048	\$581
Revenue Collected During FY 18:	\$29,486	\$310,057	\$126,093
Expenditures During FY 18:	\$50,530	\$288,976	\$119,948
Per Capita Revenue:	\$197	\$884	\$338
Per Capita Expenditures:	\$337	\$828	\$325
Revenues over (under) Expenditures:	-\$21,044	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	139.19%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$70,332	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$469	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Colfax Village		
Unit Code:	064/040/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$728,794		
Equalized Assessed Valuation:	\$11,155,010		
Population:	1,040		
Employees:			
Full Time:	4		
Part Time:	16		
Salaries Paid:	\$302,955		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$146,605	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$141	\$673	\$514
Revenue Collected During FY 18:	\$414,341	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$443,849	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$398	\$872	\$694
Per Capita Expenditures:	\$427	\$841	\$704
Revenues over (under) Expenditures:	-\$29,508	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	31.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$138,760	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$133	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,478	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$82,283	-\$6,072,573	\$237,091

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:	\$92,174	\$13,729,977	\$2,917,395
Per Capita Debt:	\$89	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$836.714	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$805	\$1,692	\$1,322
Revenue Collected During FY 18:	\$298.229	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$380.206	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$287	\$550	\$393
Per Capita Expenditures:	\$366	\$502	\$369
Operating Income (loss):	-\$81.977	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	192.81%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$733.074	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$705	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Collinsville City		
Unit Code:	057/025/30	County:	Madison
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,559,225		
Equalized Assessed Valuation:	\$1,231,448,104		
Population:	25,838		
Employees:			
Full Time:	193		
Part Time:	110		
Salaries Paid:	\$15,401,166		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,506,092	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$639	\$548	\$516
Revenue Collected During FY 18:	\$32,209,387	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$32,577,707	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,247	\$1,126	\$1,099
Per Capita Expenditures:	\$1,261	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$368,320	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	61.30%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$19,970,488	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$773	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,471,101	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$52,211,426	-\$89,138,099	-\$45,315,959

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:	\$56,741,144	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,196	\$2,479	\$1,921
General Obligation Debt over EAV:	1.43%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$26,697,840	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,033	\$1,462	\$1,218
Revenue Collected During FY 18:	\$9,264,420	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$7,781,922	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$359	\$455	\$319
Per Capita Expenditures:	\$301	\$427	\$321
Operating Income (loss):	\$1,482,498	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	348.05%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$27,084,723	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,048	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Colona City		
Unit Code:	037/045/30	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,927,751		
Equalized Assessed Valuation:	\$61,853,691		
Population:	5,133		
Employees:			
Full Time:	24		
Part Time:	26		
Salaries Paid:	\$1,446,958		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,582,673	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$503	\$673	\$514
Revenue Collected During FY 18:	\$2,908,671	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,973,285	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$567	\$872	\$694
Per Capita Expenditures:	\$579	\$841	\$704
Revenues over (under) Expenditures:	-\$64,614	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	84.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,523,059	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$492	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,888,713	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,667,248	-\$6,072,573	\$237,091

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:	\$4,002,156	\$13,729,977	\$2,917,395
Per Capita Debt:	\$780	\$1,752	\$798
General Obligation Debt over EAV:	1.06%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,411,412	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,834	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,704,547	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,777,008	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$332	\$550	\$393
Per Capita Expenditures:	\$346	\$502	\$369
Operating Income (loss):	-\$72,461	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	509.98%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,062,399	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,766	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Colp Village		
Unit Code:	100/025/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,611,700		
Equalized Assessed Valuation:	\$1,209,374		
Population:	224		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$33,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,228	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$461	\$1,048	\$581
Revenue Collected During FY 18:	\$82,025	\$310,057	\$126,093
Expenditures During FY 18:	\$65,082	\$288,976	\$119,948
Per Capita Revenue:	\$366	\$884	\$338
Per Capita Expenditures:	\$291	\$828	\$325
Revenues over (under) Expenditures:	\$16,943	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	184.65%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$120,171	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$536	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,962	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$80,209	-\$22,956	\$91,815

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:	\$195,000	\$408,875	\$34,803
Per Capita Debt:	\$871	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$783.925	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.500	\$2,410	\$1,081
Revenue Collected During FY 18:	\$192.767	\$259,125	\$96,372
Expenditures During FY 18:	\$181.696	\$253,615	\$101,344
Per Capita Revenue:	\$861	\$670	\$266
Per Capita Expenditures:	\$811	\$690	\$274
Operating Income (loss):	\$11.071	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	437.54%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$794.996	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.549	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Columbia City		
Unit Code:	067/010/30	County:	Monroe
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,275,901		
Equalized Assessed Valuation:	\$260,000,349		
Population:	10,274		
Employees:			
Full Time:		55	
Part Time:		64	
Salaries Paid:		\$4,108,510	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,101,911	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$399	\$673	\$514
Revenue Collected During FY 18:	\$6,327,653	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,998,985	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$616	\$872	\$694
Per Capita Expenditures:	\$584	\$841	\$704
Revenues over (under) Expenditures:	\$328,668	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	76.30%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,576,994	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$445	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$368,669	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,959,718	-\$6,072,573	\$237,091

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:	\$5,320,618	\$13,729,977	\$2,917,395
Per Capita Debt:	\$518	\$1,752	\$798
General Obligation Debt over EAV:	0.14%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$12,427,143	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,210	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,312,568	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,418,543	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$517	\$550	\$393
Per Capita Expenditures:	\$430	\$502	\$369
Operating Income (loss):	\$894,025	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	303.22%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,397,753	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,304	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Columbus Village		
Unit Code:	001/025/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$16,900		
Equalized Assessed Valuation:	\$618,794		
Population:	112		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$2,895		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$111,044	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$991	\$1,048	\$581
Revenue Collected During FY 18:	\$20,609	\$310,057	\$126,093
Expenditures During FY 18:	\$16,646	\$288,976	\$119,948
Per Capita Revenue:	\$184	\$884	\$338
Per Capita Expenditures:	\$149	\$828	\$325
Revenues over (under) Expenditures:	\$3,963	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	543.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$90,534	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$808	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$86,571	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Compton Village		
Unit Code:	052/020/32	County:	Lee
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$74,950		
Equalized Assessed Valuation:	\$2,556,514		
Population:	341		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$4,770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$222,699	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$653	\$1,048	\$581
Revenue Collected During FY 18:	\$58,638	\$310,057	\$126,093
Expenditures During FY 18:	\$40,058	\$288,976	\$119,948
Per Capita Revenue:	\$172	\$884	\$338
Per Capita Expenditures:	\$117	\$828	\$325
Revenues over (under) Expenditures:	\$18,580	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	602.32%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$241,279	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$708	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,549	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$179,730	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$58,149	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$171	\$2,410	\$1,081
Revenue Collected During FY 18:	\$66,237	\$259,125	\$96,372
Expenditures During FY 18:	\$48,790	\$253,615	\$101,344
Per Capita Revenue:	\$194	\$670	\$266
Per Capita Expenditures:	\$143	\$690	\$274
Operating Income (loss):	\$17,447	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	154.94%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$75,596	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$222	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Concord Village		
Unit Code:	069/015/32	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$168,900		
Equalized Assessed Valuation:	\$1,708,776		
Population:	172		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$190,837	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,110	\$1,048	\$581
Revenue Collected During FY 18:	\$88,063	\$310,057	\$126,093
Expenditures During FY 18:	\$64,266	\$288,976	\$119,948
Per Capita Revenue:	\$512	\$884	\$338
Per Capita Expenditures:	\$374	\$828	\$325
Revenues over (under) Expenditures:	\$23,797	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	333.98%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$214,634	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,248	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,768	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$156,866	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$320,761	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,865	\$2,410	\$1,081
Revenue Collected During FY 18:	\$94,991	\$259,125	\$96,372
Expenditures During FY 18:	\$101,344	\$253,615	\$101,344
Per Capita Revenue:	\$552	\$670	\$266
Per Capita Expenditures:	\$589	\$690	\$274
Operating Income (loss):	-\$6,353	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	310.24%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$314,408	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,828	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Congerville Village		
Unit Code:	102/020/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$375,000		
Equalized Assessed Valuation:	\$10,289,353		
Population:	474		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$67,234		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$847,626	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,788	\$1,048	\$581
Revenue Collected During FY 18:	\$189,920	\$310,057	\$126,093
Expenditures During FY 18:	\$166,730	\$288,976	\$119,948
Per Capita Revenue:	\$401	\$884	\$338
Per Capita Expenditures:	\$352	\$828	\$325
Revenues over (under) Expenditures:	\$23,190	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	522.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$871,368	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,838	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,125	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$171,865	-\$22,956	\$91,815

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:	\$330,000	\$408,875	\$34,803
Per Capita Debt:	\$696	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$222.347	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$469	\$2,410	\$1,081
Revenue Collected During FY 18:	\$103.122	\$259,125	\$96,372
Expenditures During FY 18:	\$96.246	\$253,615	\$101,344
Per Capita Revenue:	\$218	\$670	\$266
Per Capita Expenditures:	\$203	\$690	\$274
Operating Income (loss):	\$6.876	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	237.59%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$228.671	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$482	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cooksville Village		
Unit Code:	064/045/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$358,280		
Equalized Assessed Valuation:	\$3,197,637		
Population:	183		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$18,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$213,957	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,169	\$1,048	\$581
Revenue Collected During FY 18:	\$83,271	\$310,057	\$126,093
Expenditures During FY 18:	\$65,654	\$288,976	\$119,948
Per Capita Revenue:	\$455	\$884	\$338
Per Capita Expenditures:	\$359	\$828	\$325
Revenues over (under) Expenditures:	\$17,617	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	181.81%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$119,367	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$652	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,700	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$98,667	-\$22,956	\$91,815

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:	\$221,000	\$408,875	\$34,803
Per Capita Debt:	\$1,208	\$965	\$78
General Obligation Debt over EAV:	6.91%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$325.571	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.779	\$2,410	\$1,081
Revenue Collected During FY 18:	\$53.925	\$259,125	\$96,372
Expenditures During FY 18:	\$71.942	\$253,615	\$101,344
Per Capita Revenue:	\$295	\$670	\$266
Per Capita Expenditures:	\$393	\$690	\$274
Operating Income (loss):	-\$18.017	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	583.47%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$419.761	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.294	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cordova Village		
Unit Code:	081/025/32	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$554,337		
Equalized Assessed Valuation:	\$8,190,550		
Population:	672		
Employees:			
Full Time:	1		
Part Time:	22		
Salaries Paid:	\$106,388		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$606,622	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$903	\$1,048	\$581
Revenue Collected During FY 18:	\$677,435	\$310,057	\$126,093
Expenditures During FY 18:	\$529,068	\$288,976	\$119,948
Per Capita Revenue:	\$1,008	\$884	\$338
Per Capita Expenditures:	\$787	\$828	\$325
Revenues over (under) Expenditures:	\$148,367	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	142.70%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$754,989	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,123	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$501,866	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$253,123	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$454,552	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$676	\$2,410	\$1,081
Revenue Collected During FY 18:	\$223,012	\$259,125	\$96,372
Expenditures During FY 18:	\$211,902	\$253,615	\$101,344
Per Capita Revenue:	\$332	\$670	\$266
Per Capita Expenditures:	\$315	\$690	\$274
Operating Income (loss):	\$11,110	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	219.75%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$465,662	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$693	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cornell Village		
Unit Code:	053/020/32	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,006,200		
Equalized Assessed Valuation:	\$3,801,770		
Population:	448		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$61,382		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$115,941	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$259	\$1,048	\$581
Revenue Collected During FY 18:	\$143,373	\$310,057	\$126,093
Expenditures During FY 18:	\$213,426	\$288,976	\$119,948
Per Capita Revenue:	\$320	\$884	\$338
Per Capita Expenditures:	\$476	\$828	\$325
Revenues over (under) Expenditures:	-\$70,053	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	21.50%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$45,888	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$102	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,849	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$22,039	-\$22,956	\$91,815

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:	\$60,128	\$408,875	\$34,803
Per Capita Debt:	\$134	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$282.816	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$631	\$2,410	\$1,081
Revenue Collected During FY 18:	\$113.415	\$259,125	\$96,372
Expenditures During FY 18:	\$92.493	\$253,615	\$101,344
Per Capita Revenue:	\$253	\$670	\$266
Per Capita Expenditures:	\$206	\$690	\$274
Operating Income (loss):	\$20.922	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	328.39%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$303.738	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$678	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cortland Town		
Unit Code:	019/010/31	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,057,276		
Equalized Assessed Valuation:	\$63,554,345		
Population:	4,326		
Employees:			
Full Time:	16		
Part Time:	12		
Salaries Paid:	\$1,090,503		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$575,294	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$133	\$673	\$514
Revenue Collected During FY 18:	\$1,861,352	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,181,517	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$430	\$872	\$694
Per Capita Expenditures:	\$504	\$841	\$704
Revenues over (under) Expenditures:	-\$320,165	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	28.59%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$623,629	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$144	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$769,160	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$63,822	-\$6,072,573	\$237,091

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:	\$1,668,699	\$13,729,977	\$2,917,395
Per Capita Debt:	\$386	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$23,523,186	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5,438	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,150,255	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,442,461	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$266	\$550	\$393
Per Capita Expenditures:	\$565	\$502	\$369
Operating Income (loss):	-\$1,292,206	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	910.19%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$22,230,980	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5,139	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Coulterville Village		
Unit Code:	079/020/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,523,235		
Equalized Assessed Valuation:	\$6,469,628		
Population:	945		
Employees:			
Full Time:	5		
Part Time:	5		
Salaries Paid:	\$364,298		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,866	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$308	\$1,048	\$581
Revenue Collected During FY 18:	\$676,849	\$310,057	\$126,093
Expenditures During FY 18:	\$829,428	\$288,976	\$119,948
Per Capita Revenue:	\$716	\$884	\$338
Per Capita Expenditures:	\$878	\$828	\$325
Revenues over (under) Expenditures:	-\$152,579	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	40.55%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$336,362	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$356	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$225,675	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$116,416	-\$22,956	\$91,815

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:	\$908,976	\$408,875	\$34,803
Per Capita Debt:	\$962	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,266,349	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,398	\$2,410	\$1,081
Revenue Collected During FY 18:	\$478,320	\$259,125	\$96,372
Expenditures During FY 18:	\$459,679	\$253,615	\$101,344
Per Capita Revenue:	\$506	\$670	\$266
Per Capita Expenditures:	\$486	\$690	\$274
Operating Income (loss):	\$18,641	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	486.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,236,990	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,367	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Country Club Hills City		
Unit Code:	016/120/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,291,324		
Equalized Assessed Valuation:	\$195,387,744		
Population:	16,564		
Employees:			
Full Time:		88	
Part Time:		116	
Salaries Paid:		\$10,418,259	

Blended Component Units

Number Submitted = 2
Country Club Hills Fire Pension
Country Club Hills Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$936,958	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$57	\$673	\$514
Revenue Collected During FY 18:	\$23,763,629	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$23,881,068	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,435	\$872	\$694
Per Capita Expenditures:	\$1,442	\$841	\$704
Revenues over (under) Expenditures:	-\$117,439	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	5.32%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,270,087	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$77	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,958,964	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$33,826,495	-\$6,072,573	\$237,091

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:	\$82,485,533	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,980	\$1,752	\$798
General Obligation Debt over EAV:	21.60%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,766,043	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$227	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,420,611	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,217,923	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$327	\$550	\$393
Per Capita Expenditures:	\$315	\$502	\$369
Operating Income (loss):	\$202,688	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	76.06%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,968,731	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$240	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Countryside City		
Unit Code:	016/125/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,064,898		
Equalized Assessed Valuation:	\$310,088,524		
Population:	5,895		
Employees:			
Full Time:	54		
Part Time:			
Salaries Paid:	\$4,494,951		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,140,199	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,720	\$673	\$514
Revenue Collected During FY 18:	\$13,659,077	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,695,964	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,317	\$872	\$694
Per Capita Expenditures:	\$2,154	\$841	\$704
Revenues over (under) Expenditures:	\$963,113	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	82.69%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,498,382	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,781	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$201,081	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,073,570	-\$6,072,573	\$237,091

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:	\$31,435,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,332	\$1,752	\$798
General Obligation Debt over EAV:	10.14%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,606,094	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.817	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,620,456	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,174,632	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$784	\$550	\$393
Per Capita Expenditures:	\$708	\$502	\$369
Operating Income (loss):	\$445,824	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	408.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$17,051,918	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.893	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cowden Village		
Unit Code:	086/010/32	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,146,028		
Equalized Assessed Valuation:	\$2,953,582		
Population:	612		
Employees:			
Full Time:	2		
Part Time:	21		
Salaries Paid:	\$117,022		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$70,402	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$115	\$1,048	\$581
Revenue Collected During FY 18:	\$257,452	\$310,057	\$126,093
Expenditures During FY 18:	\$252,688	\$288,976	\$119,948
Per Capita Revenue:	\$421	\$884	\$338
Per Capita Expenditures:	\$413	\$828	\$325
Revenues over (under) Expenditures:	\$4,764	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	29.75%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$75,166	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$123	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,943	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$13,777	-\$22,956	\$91,815

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:	\$2,032,000	\$408,875	\$34,803
Per Capita Debt:	\$3,320	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,972.402	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.223	\$2,410	\$1,081
Revenue Collected During FY 18:	\$1,146.782	\$259,125	\$96,372
Expenditures During FY 18:	\$152.974	\$253,615	\$101,344
Per Capita Revenue:	\$1.874	\$670	\$266
Per Capita Expenditures:	\$250	\$690	\$274
Operating Income (loss):	\$993.808	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1939.03%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,966.210	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.847	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crainville Village		
Unit Code:	100/030/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,258,310		
Equalized Assessed Valuation:	\$24,768,609		
Population:	1,411		
Employees:			
Full Time:	8		
Part Time:	16		
Salaries Paid:	\$338,688		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,268,827	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$899	\$673	\$514
Revenue Collected During FY 18:	\$1,298,739	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$624,785	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$920	\$872	\$694
Per Capita Expenditures:	\$443	\$841	\$704
Revenues over (under) Expenditures:	\$673,954	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	294.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,837,711	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,302	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$242,794	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,597,898	-\$6,072,573	\$237,091

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:	\$665,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$471	\$1,752	\$798
General Obligation Debt over EAV:	2.68%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,205,955	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,563	\$1,692	\$1,322
Revenue Collected During FY 18:	\$536,201	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$531,719	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$380	\$550	\$393
Per Capita Expenditures:	\$377	\$502	\$369
Operating Income (loss):	\$4,482	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	439.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,334,765	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,655	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Creal Springs City		
Unit Code:	100/035/30	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$622,257		
Equalized Assessed Valuation:	\$2,212,689		
Population:	532		
Employees:			
Full Time:	4		
Part Time:	4		
Salaries Paid:	\$156,237		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$194,686	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$366	\$1,048	\$581
Revenue Collected During FY 18:	\$282,265	\$310,057	\$126,093
Expenditures During FY 18:	\$183,137	\$288,976	\$119,948
Per Capita Revenue:	\$531	\$884	\$338
Per Capita Expenditures:	\$344	\$828	\$325
Revenues over (under) Expenditures:	\$99,128	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	157.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$289,196	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$544	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$250,564	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$38,632	-\$22,956	\$91,815

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:	\$335,000	\$408,875	\$34,803
Per Capita Debt:	\$630	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,456,386	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,738	\$2,410	\$1,081
Revenue Collected During FY 18:	\$377,498	\$259,125	\$96,372
Expenditures During FY 18:	\$426,372	\$253,615	\$101,344
Per Capita Revenue:	\$710	\$670	\$266
Per Capita Expenditures:	\$801	\$690	\$274
Operating Income (loss):	-\$48,874	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	331.20%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,412,130	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,654	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Crescent City Village		
Unit Code:	038/040/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$815,350		
Equalized Assessed Valuation:	\$6,321,778		
Population:	615		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$40,971		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$719,275	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,170	\$1,048	\$581
Revenue Collected During FY 18:	\$252,674	\$310,057	\$126,093
Expenditures During FY 18:	\$154,388	\$288,976	\$119,948
Per Capita Revenue:	\$411	\$884	\$338
Per Capita Expenditures:	\$251	\$828	\$325
Revenues over (under) Expenditures:	\$98,286	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	529.55%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$817,561	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,329	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,865	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$815,696	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$504.750	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$821	\$2,410	\$1,081
Revenue Collected During FY 18:	\$86.350	\$259,125	\$96,372
Expenditures During FY 18:	\$92.656	\$253,615	\$101,344
Per Capita Revenue:	\$140	\$670	\$266
Per Capita Expenditures:	\$151	\$690	\$274
Operating Income (loss):	-\$6.306	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	537.95%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$498.444	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$810	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crest Hill City		
Unit Code:	099/030/30	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,316,643		
Equalized Assessed Valuation:	\$363,189,496		
Population:	20,837		
Employees:			
Full Time:	62		
Part Time:	5		
Salaries Paid:	\$5,407,757		

Blended Component Units
Number Submitted = 1 Crest Hill Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,330,342	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$304	\$673	\$514
Revenue Collected During FY 18:	\$12,158,061	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,358,721	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$583	\$872	\$694
Per Capita Expenditures:	\$545	\$841	\$704
Revenues over (under) Expenditures:	\$799,340	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	55.56%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,310,413	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$303	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,285,065	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$28,971	-\$6,072,573	\$237,091

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:	\$23,827,925	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,144	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$38,526,116	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,849	\$1,692	\$1,322
Revenue Collected During FY 18:	\$9,337,273	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,261,322	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$448	\$550	\$393
Per Capita Expenditures:	\$396	\$502	\$369
Operating Income (loss):	\$1,075,951	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	474.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$39,184,321	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,881	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Creston Village		
Unit Code:	071/020/32	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$524,082		
Equalized Assessed Valuation:	\$8,229,655		
Population:	662		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$52,287		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$964,949	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,458	\$1,048	\$581
Revenue Collected During FY 18:	\$263,968	\$310,057	\$126,093
Expenditures During FY 18:	\$247,878	\$288,976	\$119,948
Per Capita Revenue:	\$399	\$884	\$338
Per Capita Expenditures:	\$374	\$828	\$325
Revenues over (under) Expenditures:	\$16,090	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	434.00%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,075,794	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,625	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,789	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$961,005	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,759,996	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,659	\$2,410	\$1,081
Revenue Collected During FY 18:	\$269,977	\$259,125	\$96,372
Expenditures During FY 18:	\$239,378	\$253,615	\$101,344
Per Capita Revenue:	\$408	\$670	\$266
Per Capita Expenditures:	\$362	\$690	\$274
Operating Income (loss):	\$30,599	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	708.44%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,695,840	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,562	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crestwood Village		
Unit Code:	016/130/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,332,310		
Equalized Assessed Valuation:	\$319,083,225		
Population:	11,029		
Employees:			
Full Time:	40		
Part Time:	209		
Salaries Paid:	\$5,184,306		

Blended Component Units
Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,974,342	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,539	\$673	\$514
Revenue Collected During FY 18:	\$18,562,557	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$20,475,635	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,683	\$872	\$694
Per Capita Expenditures:	\$1,857	\$841	\$704
Revenues over (under) Expenditures:	-\$1,913,078	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	75.40%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,439,410	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,400	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,869,682	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$23,842,645	-\$6,072,573	\$237,091

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:	\$47,180,271	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,278	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$19,024,891	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.725	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,668,856	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,446,101	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$333	\$550	\$393
Per Capita Expenditures:	\$312	\$502	\$369
Operating Income (loss):	\$222,755	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	558.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,247,646	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.745	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Crete Village		
Unit Code:	099/035/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,409,295		
Equalized Assessed Valuation:	\$137,610,771		
Population:	8,259		
Employees:			
Full Time:		36	
Part Time:		68	
Salaries Paid:		\$3,760,451	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,479,121	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,027	\$673	\$514
Revenue Collected During FY 18:	\$9,403,239	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,549,557	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,139	\$872	\$694
Per Capita Expenditures:	\$1,035	\$841	\$704
Revenues over (under) Expenditures:	\$853,682	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	111.92%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,568,594	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,159	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,948,959	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,163,626	-\$6,072,573	\$237,091

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:	\$3,839,424	\$13,729,977	\$2,917,395
Per Capita Debt:	\$465	\$1,752	\$798
General Obligation Debt over EAV:	0.11%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,933,704	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,082	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,347,733	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,844,548	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$284	\$550	\$393
Per Capita Expenditures:	\$223	\$502	\$369
Operating Income (loss):	\$503,185	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	511.61%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,436,889	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,143	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Creve Coeur Village		
Unit Code:	090/015/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,927,909		
Equalized Assessed Valuation:	\$48,870,378		
Population:	5,230		
Employees:			
Full Time:		20	
Part Time:		39	
Salaries Paid:		\$1,172,279	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,451,999	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$278	\$673	\$514
Revenue Collected During FY 18:	\$4,329,828	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,212,396	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$828	\$872	\$694
Per Capita Expenditures:	\$614	\$841	\$704
Revenues over (under) Expenditures:	\$1,117,432	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	79.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,569,431	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$491	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$333,397	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$896,034	-\$6,072,573	\$237,091

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:	\$2,371,039	\$13,729,977	\$2,917,395
Per Capita Debt:	\$453	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,522,521	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,056	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,224,892	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,858,605	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$425	\$550	\$393
Per Capita Expenditures:	\$355	\$502	\$369
Operating Income (loss):	\$366,287	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	316.84%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,888,808	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,126	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Crossville Village		
Unit Code:	097/020/32	County:	White
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,466,131		
Equalized Assessed Valuation:	\$3,814,722		
Population:	745		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$217,514		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,316,575	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,767	\$1,048	\$581
Revenue Collected During FY 18:	\$306,040	\$310,057	\$126,093
Expenditures During FY 18:	\$293,324	\$288,976	\$119,948
Per Capita Revenue:	\$411	\$884	\$338
Per Capita Expenditures:	\$394	\$828	\$325
Revenues over (under) Expenditures:	\$12,716	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	427.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,252,899	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,682	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,965	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$511,328	-\$22,956	\$91,815

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:	\$720,000	\$408,875	\$34,803
Per Capita Debt:	\$966	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,922.478	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.581	\$2,410	\$1,081
Revenue Collected During FY 18:	\$714.344	\$259,125	\$96,372
Expenditures During FY 18:	\$751.113	\$253,615	\$101,344
Per Capita Revenue:	\$959	\$670	\$266
Per Capita Expenditures:	\$1.008	\$690	\$274
Operating Income (loss):	-\$36.769	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	248.14%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,863.817	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.502	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Crystal Lake City		
Unit Code:	063/020/30	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$77,647,216		
Equalized Assessed Valuation:	\$1,089,973,541		
Population:	40,743		
Employees:			
Full Time:	259		
Part Time:	113		
Salaries Paid:	\$25,289,087		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,144,687	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$666	\$548	\$516
Revenue Collected During FY 18:	\$45,807,460	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$39,019,221	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,124	\$1,126	\$1,099
Per Capita Expenditures:	\$958	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$6,788,239	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	73.92%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$28,841,500	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$708	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,417,145	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$27,233,715	-\$89,138,099	-\$45,315,959

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:	\$45,042,661	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,106	\$2,479	\$1,921
General Obligation Debt over EAV:	2.71%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$51,062,229	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,253	\$1,462	\$1,218
Revenue Collected During FY 18:	\$12,220,158	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$11,866,528	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$300	\$455	\$319
Per Capita Expenditures:	\$291	\$427	\$321
Operating Income (loss):	\$353,630	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	433.28%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$51,415,859	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,262	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Cuba City		
Unit Code:	029/035/30	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,274,524		
Equalized Assessed Valuation:	\$8,224,743		
Population:	1,197		
Employees:			
Full Time:	9		
Part Time:	13		
Salaries Paid:	\$255,993		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$252,969	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$211	\$673	\$514
Revenue Collected During FY 18:	\$550,637	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$505,778	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$460	\$872	\$694
Per Capita Expenditures:	\$423	\$841	\$704
Revenues over (under) Expenditures:	\$44,859	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$297,828	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$249	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$201,316	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$96,512	-\$6,072,573	\$237,091

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:	\$520,837	\$13,729,977	\$2,917,395
Per Capita Debt:	\$435	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,159,365	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$969	\$1,692	\$1,322
Revenue Collected During FY 18:	\$940,526	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$756,226	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$786	\$550	\$393
Per Capita Expenditures:	\$632	\$502	\$369
Operating Income (loss):	\$184,300	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	177.68%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,343,665	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,123	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cullom Village		
Unit Code:	053/025/32	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$323,540		
Equalized Assessed Valuation:	\$5,877,365		
Population:	650		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$60,194		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$623,282	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$959	\$1,048	\$581
Revenue Collected During FY 18:	\$188,142	\$310,057	\$126,093
Expenditures During FY 18:	\$141,353	\$288,976	\$119,948
Per Capita Revenue:	\$289	\$884	\$338
Per Capita Expenditures:	\$217	\$828	\$325
Revenues over (under) Expenditures:	\$46,789	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	474.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$670,071	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,031	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,497	\$6,514	\$
Total Unreserved Funds:	\$655,574	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$864.904	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.331	\$2,410	\$1,081
Revenue Collected During FY 18:	\$177.134	\$259,125	\$96,372
Expenditures During FY 18:	\$150.387	\$253,615	\$101,344
Per Capita Revenue:	\$273	\$670	\$266
Per Capita Expenditures:	\$231	\$690	\$274
Operating Income (loss):	\$26.747	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	592.90%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$891.651	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.372	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Curran Village		
Unit Code:	083/135/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$296,483		
Equalized Assessed Valuation:	\$4,036,633		
Population:	209		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$313,089	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,498	\$1,048	\$581
Revenue Collected During FY 18:	\$110,334	\$310,057	\$126,093
Expenditures During FY 18:	\$110,061	\$288,976	\$119,948
Per Capita Revenue:	\$528	\$884	\$338
Per Capita Expenditures:	\$527	\$828	\$325
Revenues over (under) Expenditures:	\$273	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	263.45%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$289,958	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,387	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,277	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$227,681	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$175.117	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$838	\$2,410	\$1,081
Revenue Collected During FY 18:	\$423	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$2	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$422	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$198.943	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$952	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cutler Village		
Unit Code:	073/010/32	County:	Perry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,694,385		
Equalized Assessed Valuation:	\$1,484,153		
Population:	543		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$80,211		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$148,732	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$274	\$1,048	\$581
Revenue Collected During FY 18:	\$140,416	\$310,057	\$126,093
Expenditures During FY 18:	\$175,271	\$288,976	\$119,948
Per Capita Revenue:	\$259	\$884	\$338
Per Capita Expenditures:	\$323	\$828	\$325
Revenues over (under) Expenditures:	-\$34,855	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	94.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$165,393	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$305	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,482	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$86,911	-\$22,956	\$91,815

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:	\$97,172	\$408,875	\$34,803
Per Capita Debt:	\$179	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,298.973	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.392	\$2,410	\$1,081
Revenue Collected During FY 18:	\$283.042	\$259,125	\$96,372
Expenditures During FY 18:	\$235.634	\$253,615	\$101,344
Per Capita Revenue:	\$521	\$670	\$266
Per Capita Expenditures:	\$434	\$690	\$274
Operating Income (loss):	\$47.408	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	567.55%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,337.345	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.463	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Cypress Village		
Unit Code:	044/020/32	County:	Johnson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$194,975		
Equalized Assessed Valuation:	\$955,448		
Population:	238		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$15,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$123,699	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$520	\$1,048	\$581
Revenue Collected During FY 18:	\$116,434	\$310,057	\$126,093
Expenditures During FY 18:	\$118,714	\$288,976	\$119,948
Per Capita Revenue:	\$489	\$884	\$338
Per Capita Expenditures:	\$499	\$828	\$325
Revenues over (under) Expenditures:	-\$2,280	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	110.49%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$131,169	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$551	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,479	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$101,690	-\$22,956	\$91,815

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:	\$65,000	\$408,875	\$34,803
Per Capita Debt:	\$273	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$258.998	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.088	\$2,410	\$1,081
Revenue Collected During FY 18:	\$29.078	\$259,125	\$96,372
Expenditures During FY 18:	\$39.145	\$253,615	\$101,344
Per Capita Revenue:	\$122	\$670	\$266
Per Capita Expenditures:	\$164	\$690	\$274
Operating Income (loss):	-\$10.067	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	611.01%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$239.181	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.005	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dahlgren Village		
Unit Code:	033/020/32	County:	Hamilton
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$459,336		
Equalized Assessed Valuation:	\$3,642,126		
Population:	497		
Employees:			
Full Time:	5		
Part Time:			
Salaries Paid:	\$116,708		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$213,448	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$429	\$1,048	\$581
Revenue Collected During FY 18:	\$135,765	\$310,057	\$126,093
Expenditures During FY 18:	\$102,769	\$288,976	\$119,948
Per Capita Revenue:	\$273	\$884	\$338
Per Capita Expenditures:	\$207	\$828	\$325
Revenues over (under) Expenditures:	\$32,996	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	239.80%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$246,444	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$496	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,663	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$218,781	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$569.118	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.145	\$2,410	\$1,081
Revenue Collected During FY 18:	\$370.663	\$259,125	\$96,372
Expenditures During FY 18:	\$356.567	\$253,615	\$101,344
Per Capita Revenue:	\$746	\$670	\$266
Per Capita Expenditures:	\$717	\$690	\$274
Operating Income (loss):	\$14.096	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	163.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$583.214	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.173	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dakota Village		
Unit Code:	089/015/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$217,550		
Equalized Assessed Valuation:	\$4,141,747		
Population:	475		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$33,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$675,058	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,421	\$1,048	\$581
Revenue Collected During FY 18:	\$229,309	\$310,057	\$126,093
Expenditures During FY 18:	\$126,082	\$288,976	\$119,948
Per Capita Revenue:	\$483	\$884	\$338
Per Capita Expenditures:	\$265	\$828	\$325
Revenues over (under) Expenditures:	\$103,227	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	615.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$775,447	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,633	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$120,524	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$654,923	-\$22,956	\$91,815

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:	\$105,724	\$408,875	\$34,803
Per Capita Debt:	\$223	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,266,184	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,666	\$2,410	\$1,081
Revenue Collected During FY 18:	\$129,388	\$259,125	\$96,372
Expenditures During FY 18:	\$90,571	\$253,615	\$101,344
Per Capita Revenue:	\$272	\$670	\$266
Per Capita Expenditures:	\$191	\$690	\$274
Operating Income (loss):	\$38,817	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1443.99%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,307,839	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,753	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dallas City		
Unit Code:	034/035/30	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,106,250		
Equalized Assessed Valuation:	\$7,241,876		
Population:	945		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$108,151		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$809,684	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$857	\$1,048	\$581
Revenue Collected During FY 18:	\$326,936	\$310,057	\$126,093
Expenditures During FY 18:	\$349,289	\$288,976	\$119,948
Per Capita Revenue:	\$346	\$884	\$338
Per Capita Expenditures:	\$370	\$828	\$325
Revenues over (under) Expenditures:	-\$22,353	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	225.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$787,331	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$833	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,097	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$723,234	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,113,691	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,179	\$2,410	\$1,081
Revenue Collected During FY 18:	\$312,440	\$259,125	\$96,372
Expenditures During FY 18:	\$283,078	\$253,615	\$101,344
Per Capita Revenue:	\$331	\$670	\$266
Per Capita Expenditures:	\$300	\$690	\$274
Operating Income (loss):	\$29,362	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	403.79%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,143,053	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,210	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dalton City Village		
Unit Code:	070/020/32	County:	Moultrie
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$595,300		
Equalized Assessed Valuation:	\$5,519,762		
Population:	600		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$79,795		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$356,529	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$594	\$1,048	\$581
Revenue Collected During FY 18:	\$129,321	\$310,057	\$126,093
Expenditures During FY 18:	\$155,404	\$288,976	\$119,948
Per Capita Revenue:	\$216	\$884	\$338
Per Capita Expenditures:	\$259	\$828	\$325
Revenues over (under) Expenditures:	-\$26,083	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	212.96%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$330,949	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$552	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,928	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$274,021	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$102.628	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$171	\$2,410	\$1,081
Revenue Collected During FY 18:	\$144.604	\$259,125	\$96,372
Expenditures During FY 18:	\$119.044	\$253,615	\$101,344
Per Capita Revenue:	\$241	\$670	\$266
Per Capita Expenditures:	\$198	\$690	\$274
Operating Income (loss):	\$25.560	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	107.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$127.685	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$213	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dalzell Village		
Unit Code:	006/030/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,193,119		
Equalized Assessed Valuation:	\$4,956,242		
Population:	717		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$69,152		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$783,984	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,093	\$1,048	\$581
Revenue Collected During FY 18:	\$520,817	\$310,057	\$126,093
Expenditures During FY 18:	\$611,669	\$288,976	\$119,948
Per Capita Revenue:	\$726	\$884	\$338
Per Capita Expenditures:	\$853	\$828	\$325
Revenues over (under) Expenditures:	-\$90,852	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	89.75%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$548,957	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$766	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,741	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$368,216	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$535.139	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$746	\$2,410	\$1,081
Revenue Collected During FY 18:	\$202.722	\$259,125	\$96,372
Expenditures During FY 18:	\$219.582	\$253,615	\$101,344
Per Capita Revenue:	\$283	\$670	\$266
Per Capita Expenditures:	\$306	\$690	\$274
Operating Income (loss):	-\$16.860	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	301.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$662.454	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$924	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Damiansville Village														
Unit Code:	014/037/32	County:	Clinton												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$630,500														
Equalized Assessed Valuation:	\$7,579,437														
Population:	498														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">9</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$16,688</td> </tr> </table>			Full Time:				Part Time:	9			Salaries Paid:	\$16,688		
Full Time:															
Part Time:	9														
Salaries Paid:	\$16,688														

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$519,951	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,044	\$1,048	\$581
Revenue Collected During FY 18:	\$151,254	\$310,057	\$126,093
Expenditures During FY 18:	\$380,389	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$764	\$828	\$325
Revenues over (under) Expenditures:	-\$229,135	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	76.45%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$290,816	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$584	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,896	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$225,920	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$864.807	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.737	\$2,410	\$1,081
Revenue Collected During FY 18:	\$147.489	\$259,125	\$96,372
Expenditures During FY 18:	\$183.841	\$253,615	\$101,344
Per Capita Revenue:	\$296	\$670	\$266
Per Capita Expenditures:	\$369	\$690	\$274
Operating Income (loss):	-\$36.352	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	450.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$828.455	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.664	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dana Village		
Unit Code:	050/015/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$105,600		
Equalized Assessed Valuation:	\$1,339,846		
Population:	154		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$6,429		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$113,703	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$738	\$1,048	\$581
Revenue Collected During FY 18:	\$56,618	\$310,057	\$126,093
Expenditures During FY 18:	\$76,487	\$288,976	\$119,948
Per Capita Revenue:	\$368	\$884	\$338
Per Capita Expenditures:	\$497	\$828	\$325
Revenues over (under) Expenditures:	-\$19,869	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	122.68%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$93,834	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$609	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,686	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Danforth Village		
Unit Code:	038/045/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$398,777		
Equalized Assessed Valuation:	\$4,585,950		
Population:	587		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$19,489	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$435,508	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$742	\$1,048	\$581
Revenue Collected During FY 18:	\$178,769	\$310,057	\$126,093
Expenditures During FY 18:	\$123,884	\$288,976	\$119,948
Per Capita Revenue:	\$305	\$884	\$338
Per Capita Expenditures:	\$211	\$828	\$325
Revenues over (under) Expenditures:	\$54,885	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	395.85%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$490,393	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$835	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$490,393	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$467.854	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$797	\$2,410	\$1,081
Revenue Collected During FY 18:	\$59.206	\$259,125	\$96,372
Expenditures During FY 18:	\$74.323	\$253,615	\$101,344
Per Capita Revenue:	\$101	\$670	\$266
Per Capita Expenditures:	\$127	\$690	\$274
Operating Income (loss):	-\$15.117	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	609.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$452.737	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$771	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Danvers Village		
Unit Code:	064/050/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,203,570		
Equalized Assessed Valuation:	\$15,762,349		
Population:	1,154		
Employees:			
Full Time:	4		
Part Time:	12		
Salaries Paid:	\$307,952		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$484,166	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$420	\$673	\$514
Revenue Collected During FY 18:	\$575,503	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$574,323	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$499	\$872	\$694
Per Capita Expenditures:	\$498	\$841	\$704
Revenues over (under) Expenditures:	\$1,180	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	84.51%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$485,346	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$421	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$240,776	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$16,337	-\$6,072,573	\$237,091

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:	\$2,356,368	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,042	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,572.463	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.363	\$1,692	\$1,322
Revenue Collected During FY 18:	\$460.667	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$399.304	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$399	\$550	\$393
Per Capita Expenditures:	\$346	\$502	\$369
Operating Income (loss):	\$61.363	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	409.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,633.826	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.416	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Danville City		
Unit Code:	092/030/30	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,235,424		
Equalized Assessed Valuation:	\$304,578,681		
Population:	31,424		
Employees:			
Full Time:	233		
Part Time:	39		
Salaries Paid:	\$14,797,234		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,797,819	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$535	\$548	\$516
Revenue Collected During FY 18:	\$33,965,505	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$36,568,006	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,081	\$1,126	\$1,099
Per Capita Expenditures:	\$1,164	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$2,602,501	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	40.42%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$14,781,318	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$470	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,017,916	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$99,644,303	-\$89,138,099	-\$45,315,959

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:	\$8,401,783	\$133,916,165	\$70,239,988
Per Capita Debt:	\$267	\$2,479	\$1,921
General Obligation Debt over EAV:	1.55%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,357,249	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$330	\$1,462	\$1,218
Revenue Collected During FY 18:	\$7,456,612	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$5,952,441	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$237	\$455	\$319
Per Capita Expenditures:	\$189	\$427	\$321
Operating Income (loss):	\$1,504,171	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	197.47%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$11,754,320	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$374	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Darien City		
Unit Code:	022/040/30	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,039,884		
Equalized Assessed Valuation:	\$859,404,539		
Population:	22,086		
Employees:			
Full Time:	63		
Part Time:	19		
Salaries Paid:	\$6,598,674		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,853,838	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$220	\$673	\$514
Revenue Collected During FY 18:	\$16,279,369	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,918,381	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$737	\$872	\$694
Per Capita Expenditures:	\$540	\$841	\$704
Revenues over (under) Expenditures:	\$4,360,988	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	42.92%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,114,826	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$232	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$855,022	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,223,055	-\$6,072,573	\$237,091

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:	\$27,001,611	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,223	\$1,752	\$798
General Obligation Debt over EAV:	0.77%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,043,668	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$228	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8,280,263	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,190,510	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$375	\$550	\$393
Per Capita Expenditures:	\$326	\$502	\$369
Operating Income (loss):	\$1,089,753	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	85.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,133,421	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$278	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Davis Village		
Unit Code:	089/020/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$350,816		
Equalized Assessed Valuation:	\$7,254,263		
Population:	677		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$73,710		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,225,903	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,811	\$1,048	\$581
Revenue Collected During FY 18:	\$234,788	\$310,057	\$126,093
Expenditures During FY 18:	\$491,151	\$288,976	\$119,948
Per Capita Revenue:	\$347	\$884	\$338
Per Capita Expenditures:	\$725	\$828	\$325
Revenues over (under) Expenditures:	-\$256,363	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	197.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$970,592	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,434	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$492,371	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$478,221	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,914,684	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,828	\$2,410	\$1,081
Revenue Collected During FY 18:	\$173,012	\$259,125	\$96,372
Expenditures During FY 18:	\$171,366	\$253,615	\$101,344
Per Capita Revenue:	\$256	\$670	\$266
Per Capita Expenditures:	\$253	\$690	\$274
Operating Income (loss):	\$1,646	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1117.65%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,915,278	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,829	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Davis Junction Village		
Unit Code:	071/023/32	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,886,222		
Equalized Assessed Valuation:	\$34,118,635		
Population:	2,373		
Employees:			
Full Time:	6		
Part Time:	31		
Salaries Paid:	\$623,774		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$2,724,780	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$1,148	\$673	\$514
Revenue Collected During FY 18:	\$841,852	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,232,048	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$355	\$872	\$694
Per Capita Expenditures:	\$941	\$841	\$704
Revenues over (under) Expenditures:	-\$1,390,196	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-184.36%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$4,114,976	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$1,734	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141,633	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$4,256,609	-\$6,072,573	\$237,091

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:	\$7,407,221	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,121	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$12,903,252	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5.438	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,800,224	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,600,848	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.601	\$550	\$393
Per Capita Expenditures:	\$675	\$502	\$369
Operating Income (loss):	\$2,199,376	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	943.41%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$15,102,628	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$6.364	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dawson Village		
Unit Code:	083/040/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$702,165		
Equalized Assessed Valuation:	\$5,494,235		
Population:	491		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$128,868		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$67,950	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$138	\$1,048	\$581
Revenue Collected During FY 18:	\$151,504	\$310,057	\$126,093
Expenditures During FY 18:	\$104,324	\$288,976	\$119,948
Per Capita Revenue:	\$309	\$884	\$338
Per Capita Expenditures:	\$212	\$828	\$325
Revenues over (under) Expenditures:	\$47,180	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	108.31%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$112,996	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$230	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,525	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$91,471	-\$22,956	\$91,815

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:	\$428,522	\$408,875	\$34,803
Per Capita Debt:	\$873	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$237.507	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$484	\$2,410	\$1,081
Revenue Collected During FY 18:	\$366.406	\$259,125	\$96,372
Expenditures During FY 18:	\$371.944	\$253,615	\$101,344
Per Capita Revenue:	\$746	\$670	\$266
Per Capita Expenditures:	\$758	\$690	\$274
Operating Income (loss):	-\$5.538	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	62.94%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$234.103	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$477	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	De Pue Village		
Unit Code:	006/035/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,456,614		
Equalized Assessed Valuation:	\$7,101,387		
Population:	18,500		
Employees:			
Full Time:		5	
Part Time:		5	
Salaries Paid:	\$366,140		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$441,612	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$24	\$673	\$514
Revenue Collected During FY 18:	\$833,839	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,034,199	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$45	\$872	\$694
Per Capita Expenditures:	\$56	\$841	\$704
Revenues over (under) Expenditures:	-\$200,360	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	27.60%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$285,463	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$15	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$335,350	-\$6,072,573	\$237,091

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:	\$507,455	\$13,729,977	\$2,917,395
Per Capita Debt:	\$27	\$1,752	\$798
General Obligation Debt over EAV:	3.62%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$219.190	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$12	\$1,692	\$1,322
Revenue Collected During FY 18:	\$453.164	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$358.122	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$24	\$550	\$393
Per Capita Expenditures:	\$19	\$502	\$369
Operating Income (loss):	\$95.042	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	70.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$252.021	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$14	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	De Soto Village		
Unit Code:	039/025/32	County:	Jackson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,069,053		
Equalized Assessed Valuation:	\$10,749,996		
Population:	1,632		
Employees:			
Full Time:	7		
Part Time:	9		
Salaries Paid:	\$309,638		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$584,360	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$358	\$673	\$514
Revenue Collected During FY 18:	\$623,425	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$653,685	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$382	\$872	\$694
Per Capita Expenditures:	\$401	\$841	\$704
Revenues over (under) Expenditures:	-\$30,260	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	87.82%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$574,043	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$352	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$86,433	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$242,877	-\$6,072,573	\$237,091

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:	\$1,905,889	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,168	\$1,752	\$798
General Obligation Debt over EAV:	12.84%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,153,640	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,932	\$1,692	\$1,322
Revenue Collected During FY 18:	\$788,678	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$694,827	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$483	\$550	\$393
Per Capita Expenditures:	\$426	\$502	\$369
Operating Income (loss):	\$93,851	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	423.78%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,944,513	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,804	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Decatur City		
Unit Code:	055/020/30	County:	Macon
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$225,901,407		
Equalized Assessed Valuation:	\$824,544,671		
Population:	76,122		
Employees:			
Full Time:	461		
Part Time:	22		
Salaries Paid:	\$37,855,795		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,792,517	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$234	\$548	\$516
Revenue Collected During FY 18:	\$77,488,965	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$80,815,579	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,018	\$1,126	\$1,099
Per Capita Expenditures:	\$1,062	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$3,326,614	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	24.37%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$19,694,742	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$259	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,608,637	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$131,572,203	-\$89,138,099	-\$45,315,959

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:	\$193,919,359	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,547	\$2,479	\$1,921
General Obligation Debt over EAV:	17.86%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$34,843,974	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$458	\$1,462	\$1,218
Revenue Collected During FY 18:	\$48,359,380	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$37,550,889	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$635	\$455	\$319
Per Capita Expenditures:	\$493	\$427	\$321
Operating Income (loss):	\$10,808,491	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	112.30%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$42,167,970	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$554	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Deer Creek Village		
Unit Code:	090/020/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,684,800		
Equalized Assessed Valuation:	\$6,792,728		
Population:	704		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$252,949		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,679,995	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,386	\$1,048	\$581
Revenue Collected During FY 18:	\$799,247	\$310,057	\$126,093
Expenditures During FY 18:	\$616,590	\$288,976	\$119,948
Per Capita Revenue:	\$1,135	\$884	\$338
Per Capita Expenditures:	\$876	\$828	\$325
Revenues over (under) Expenditures:	\$182,657	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	294.13%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,813,590	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,576	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$524,471	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$306,825	-\$22,956	\$91,815

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:	\$84,715	\$408,875	\$34,803
Per Capita Debt:	\$120	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,416,573	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,012	\$2,410	\$1,081
Revenue Collected During FY 18:	\$158,951	\$259,125	\$96,372
Expenditures During FY 18:	\$299,762	\$253,615	\$101,344
Per Capita Revenue:	\$226	\$670	\$266
Per Capita Expenditures:	\$426	\$690	\$274
Operating Income (loss):	-\$140,811	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	441.96%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,324,824	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,882	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Deer Grove Village		
Unit Code:	098/020/32	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$44,550		
Equalized Assessed Valuation:	\$589,994		
Population:	48		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$2,791		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,703	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,098	\$1,048	\$581
Revenue Collected During FY 18:	\$16,860	\$310,057	\$126,093
Expenditures During FY 18:	\$10,344	\$288,976	\$119,948
Per Capita Revenue:	\$351	\$884	\$338
Per Capita Expenditures:	\$216	\$828	\$325
Revenues over (under) Expenditures:	\$6,516	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	572.64%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$59,234	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,234	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,093	\$6,514	\$
Total Unreserved Funds:	\$44,142	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Deer Park Village		
Unit Code:	049/020/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,714,293		
Equalized Assessed Valuation:	\$257,977,077		
Population:	3,206		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$421,107		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,184,346	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,305	\$673	\$514
Revenue Collected During FY 18:	\$3,862,988	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,399,111	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,205	\$872	\$694
Per Capita Expenditures:	\$1,372	\$841	\$704
Revenues over (under) Expenditures:	-\$536,123	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	82.93%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,648,223	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,138	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$637,766	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,997,133	-\$6,072,573	\$237,091

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:	\$13,324	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$24.584	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	-\$8	\$1,692	\$1,322
Revenue Collected During FY 18:	\$540.694	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$544.804	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$169	\$550	\$393
Per Capita Expenditures:	\$170	\$502	\$369
Operating Income (loss):	-\$4.110	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-5.27%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$28.694	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$9	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Deerfield Village		
Unit Code:	049/018/32	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,400,422		
Equalized Assessed Valuation:	\$168,241,454		
Population:	18,779		
Employees:			
Full Time:	109		
Part Time:	14		
Salaries Paid:	\$11,624,271		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,511,419	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,092	\$673	\$514
Revenue Collected During FY 18:	\$24,810,347	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$21,205,928	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,321	\$872	\$694
Per Capita Expenditures:	\$1,129	\$841	\$704
Revenues over (under) Expenditures:	\$3,604,419	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	104.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$22,159,854	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,180	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,455,951	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$8,393,474	-\$6,072,573	\$237,091

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:	\$62,845,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,347	\$1,752	\$798
General Obligation Debt over EAV:	37.35%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$33,138,106	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,765	\$1,692	\$1,322
Revenue Collected During FY 18:	\$9,025,520	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$10,842,418	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$481	\$550	\$393
Per Capita Expenditures:	\$577	\$502	\$369
Operating Income (loss):	-\$1,816,898	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	312.66%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$33,900,091	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,805	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Dekalb City		
Unit Code:	019/015/30	County:	Dekalb
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$93,720,356		
Equalized Assessed Valuation:	\$547,947,687		
Population:	44,030		
Employees:			
Full Time:	190		
Part Time:	40		
Salaries Paid:	\$20,465,325		

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,530,886	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$512	\$548	\$516
Revenue Collected During FY 18:	\$49,527,050	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$52,748,281	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,125	\$1,126	\$1,099
Per Capita Expenditures:	\$1,198	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$3,221,231	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	29.20%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$15,400,750	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$350	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,135,923	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$105,205,972	-\$89,138,099	-\$45,315,959

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:	\$156,857,996	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,563	\$2,479	\$1,921
General Obligation Debt over EAV:	3.79%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$56,615,208	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,286	\$1,462	\$1,218
Revenue Collected During FY 18:	\$9,421,183	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$8,814,388	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$214	\$455	\$319
Per Capita Expenditures:	\$200	\$427	\$321
Operating Income (loss):	\$606,795	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	646.78%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$57,009,780	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,295	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Deland Village		
Unit Code:	074/030/32	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$510,269		
Equalized Assessed Valuation:	\$4,191,604		
Population:	446		
Employees:			
	Full Time:	1	
	Part Time:	11	
	Salaries Paid:	\$80,396	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$291,105	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$653	\$1,048	\$581
Revenue Collected During FY 18:	\$156,176	\$310,057	\$126,093
Expenditures During FY 18:	\$190,005	\$288,976	\$119,948
Per Capita Revenue:	\$350	\$884	\$338
Per Capita Expenditures:	\$426	\$828	\$325
Revenues over (under) Expenditures:	-\$33,829	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	135.40%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$257,276	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$577	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,502	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$233,774	-\$22,956	\$91,815

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:	\$1,416,000	\$408,875	\$34,803
Per Capita Debt:	\$3,175	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$605.891	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.359	\$2,410	\$1,081
Revenue Collected During FY 18:	\$559.062	\$259,125	\$96,372
Expenditures During FY 18:	\$91.023	\$253,615	\$101,344
Per Capita Revenue:	\$1.254	\$670	\$266
Per Capita Expenditures:	\$204	\$690	\$274
Operating Income (loss):	\$468.039	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1179.84%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,073.930	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.408	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Delavan City		
Unit Code:	090/025/30	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,716,751		
Equalized Assessed Valuation:	\$21,146,021		
Population:	1,621		
Employees:			
Full Time:	8		
Part Time:	5		
Salaries Paid:	\$412,772		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$469,674	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$290	\$673	\$514
Revenue Collected During FY 18:	\$1,092,451	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$938,768	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$674	\$872	\$694
Per Capita Expenditures:	\$579	\$841	\$704
Revenues over (under) Expenditures:	\$153,683	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	74.06%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$695,207	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$429	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$426,831	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$268,376	-\$6,072,573	\$237,091

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:	\$626,022	\$13,729,977	\$2,917,395
Per Capita Debt:	\$386	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,246,858	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,386	\$1,692	\$1,322
Revenue Collected During FY 18:	\$621,900	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$477,171	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$384	\$550	\$393
Per Capita Expenditures:	\$294	\$502	\$369
Operating Income (loss):	\$144,729	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	486.14%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,319,737	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,431	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Des Plaines City		
Unit Code:	016/140/30	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$175,457,398		
Equalized Assessed Valuation:	\$1,955,916,247		
Population:	58,959		
Employees:			
Full Time:	350		
Part Time:	59		
Salaries Paid:	\$34,244,847		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$68,924,964	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$1,169	\$548	\$516
Revenue Collected During FY 18:	\$103,798,905	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$91,569,164	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,761	\$1,126	\$1,099
Per Capita Expenditures:	\$1,553	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$12,229,741	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	102.39%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$93,757,942	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$1,590	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,381,412	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$117,857,867	-\$89,138,099	-\$45,315,959

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:	\$223,118,476	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,784	\$2,479	\$1,921
General Obligation Debt over EAV:	1.20%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$34,735,001	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$589	\$1,462	\$1,218
Revenue Collected During FY 18:	\$15,410,842	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$14,696,170	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$261	\$455	\$319
Per Capita Expenditures:	\$249	\$427	\$321
Operating Income (loss):	\$714,672	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	293.16%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$43,083,915	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$731	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Detroit Village		
Unit Code:	075/020/32	County:	Pike
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,889		
Equalized Assessed Valuation:	\$535,073		
Population:	83		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,101	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,134	\$1,048	\$581
Revenue Collected During FY 18:	\$18,508	\$310,057	\$126,093
Expenditures During FY 18:	\$9,889	\$288,976	\$119,948
Per Capita Revenue:	\$223	\$884	\$338
Per Capita Expenditures:	\$119	\$828	\$325
Revenues over (under) Expenditures:	\$8,619	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1038.73%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$102,720	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,238	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dewitt Village		
Unit Code:	020/015/32	County:	Dewitt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$108,005		
Equalized Assessed Valuation:	\$1,582,754		
Population:	184		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$16,368		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,356	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$230	\$1,048	\$581
Revenue Collected During FY 18:	\$96,758	\$310,057	\$126,093
Expenditures During FY 18:	\$56,952	\$288,976	\$119,948
Per Capita Revenue:	\$526	\$884	\$338
Per Capita Expenditures:	\$310	\$828	\$325
Revenues over (under) Expenditures:	\$39,806	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	142.07%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$80,909	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$440	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,527	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$45,382	-\$22,956	\$91,815

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:	\$14,850	\$408,875	\$34,803
Per Capita Debt:	\$81	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$334.397	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.817	\$2,410	\$1,081
Revenue Collected During FY 18:	\$46.961	\$259,125	\$96,372
Expenditures During FY 18:	\$73.986	\$253,615	\$101,344
Per Capita Revenue:	\$255	\$670	\$266
Per Capita Expenditures:	\$402	\$690	\$274
Operating Income (loss):	-\$27.025	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	417.14%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$308.625	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.677	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Diamond Village		
Unit Code:	032/030/32	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,193,850		
Equalized Assessed Valuation:	\$46,796,217		
Population:	2,527		
Employees:			
Full Time:	6		
Part Time:	10		
Salaries Paid:	\$415,963		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,099,983	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$831	\$673	\$514
Revenue Collected During FY 18:	\$1,517,609	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,656,622	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$601	\$872	\$694
Per Capita Expenditures:	\$656	\$841	\$704
Revenues over (under) Expenditures:	-\$139,013	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	112.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,860,970	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$736	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$368,147	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,492,823	-\$6,072,573	\$237,091

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:	\$5,547,456	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,195	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,026,175	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,198	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,249,180	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,452,167	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$494	\$550	\$393
Per Capita Expenditures:	\$575	\$502	\$369
Operating Income (loss):	-\$202,987	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	201.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,923,188	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,157	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dieterich Village		
Unit Code:	025/020/32	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,372,800		
Equalized Assessed Valuation:	\$11,084,292		
Population:	617		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$148,385		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$809,655	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,312	\$1,048	\$581
Revenue Collected During FY 18:	\$1,033,340	\$310,057	\$126,093
Expenditures During FY 18:	\$983,429	\$288,976	\$119,948
Per Capita Revenue:	\$1,675	\$884	\$338
Per Capita Expenditures:	\$1,594	\$828	\$325
Revenues over (under) Expenditures:	\$49,911	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	110.86%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,090,183	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,767	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$292,238	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$797,945	-\$22,956	\$91,815

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:	\$2,011,539	\$408,875	\$34,803
Per Capita Debt:	\$3,260	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$967.917	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.569	\$2,410	\$1,081
Revenue Collected During FY 18:	\$241.762	\$259,125	\$96,372
Expenditures During FY 18:	\$299.437	\$253,615	\$101,344
Per Capita Revenue:	\$392	\$670	\$266
Per Capita Expenditures:	\$485	\$690	\$274
Operating Income (loss):	-\$57.675	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	321.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$961.656	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.559	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Divernon Village		
Unit Code:	083/045/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,595,841		
Equalized Assessed Valuation:	\$16,634,914		
Population:	1,172		
Employees:			
Full Time:	8		
Part Time:	20		
Salaries Paid:	\$369,842		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$404,709	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$345	\$673	\$514
Revenue Collected During FY 18:	\$498,635	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$442,565	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$425	\$872	\$694
Per Capita Expenditures:	\$378	\$841	\$704
Revenues over (under) Expenditures:	\$56,070	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	114.04%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$504,692	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$431	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$294,529	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$210,163	-\$6,072,573	\$237,091

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:	\$423,176	\$13,729,977	\$2,917,395
Per Capita Debt:	\$361	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,412,257	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.205	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,215,115	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$989,884	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.037	\$550	\$393
Per Capita Expenditures:	\$845	\$502	\$369
Operating Income (loss):	\$225,231	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	160.99%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,593,575	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.360	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dix Village		
Unit Code:	041/025/32	County:	Jefferson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$278,795		
Equalized Assessed Valuation:	\$4,859,765		
Population:	471		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$13,620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$119,121	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$253	\$1,048	\$581
Revenue Collected During FY 18:	\$180,381	\$310,057	\$126,093
Expenditures During FY 18:	\$148,651	\$288,976	\$119,948
Per Capita Revenue:	\$383	\$884	\$338
Per Capita Expenditures:	\$316	\$828	\$325
Revenues over (under) Expenditures:	\$31,730	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	101.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$150,851	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$320	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$31,730	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dixon City		
Unit Code:	052/025/30	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,194,525		
Equalized Assessed Valuation:	\$180,318,521		
Population:	15,135		
Employees:			
	Full Time:	99	
	Part Time:	19	
	Salaries Paid:	\$6,757,620	

Blended Component Units
Number Submitted = 1
BUSINESS

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,448,897	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$558	\$673	\$514
Revenue Collected During FY 18:	\$13,031,847	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,127,503	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$861	\$872	\$694
Per Capita Expenditures:	\$735	\$841	\$704
Revenues over (under) Expenditures:	\$1,904,344	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	80.06%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,908,884	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$589	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,107,580	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$20,247,602	-\$6,072,573	\$237,091

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:	\$13,631,960	\$13,729,977	\$2,917,395
Per Capita Debt:	\$901	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,732,049	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.106	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,876,573	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,375,062	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$388	\$550	\$393
Per Capita Expenditures:	\$355	\$502	\$369
Operating Income (loss):	\$501,511	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	328.24%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$17,643,177	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.166	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dolton Village		
Unit Code:	016/150/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,925,196		
Equalized Assessed Valuation:	\$195,650,799		
Population:	23,153		
Employees:			
	Full Time:	114	
	Part Time:	48	
	Salaries Paid:	\$9,448,264	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,258,129	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$141	\$673	\$514
Revenue Collected During FY 18:	\$19,685,286	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$22,210,813	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$850	\$872	\$694
Per Capita Expenditures:	\$959	\$841	\$704
Revenues over (under) Expenditures:	-\$2,525,527	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	0.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$75,667	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$3	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,271,028	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$62,079,212	-\$6,072,573	\$237,091

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:	\$25,118,552	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,085	\$1,752	\$798
General Obligation Debt over EAV:	11.56%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,113,279	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$307	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,326,582	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,243,898	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$273	\$550	\$393
Per Capita Expenditures:	\$270	\$502	\$369
Operating Income (loss):	\$82,684	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	14.64%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$913,839	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$39	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dongola Village		
Unit Code:	091/025/32	County:	Union
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$789,150		
Equalized Assessed Valuation:	\$3,817,822		
Population:	693		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$179,092		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$151,389	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$218	\$1,048	\$581
Revenue Collected During FY 18:	\$297,043	\$310,057	\$126,093
Expenditures During FY 18:	\$299,609	\$288,976	\$119,948
Per Capita Revenue:	\$429	\$884	\$338
Per Capita Expenditures:	\$432	\$828	\$325
Revenues over (under) Expenditures:	-\$2,566	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	49.67%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$148,823	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$215	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,561	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$89,682	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$794.400	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.146	\$2,410	\$1,081
Revenue Collected During FY 18:	\$265.982	\$259,125	\$96,372
Expenditures During FY 18:	\$338.167	\$253,615	\$101,344
Per Capita Revenue:	\$384	\$670	\$266
Per Capita Expenditures:	\$488	\$690	\$274
Operating Income (loss):	-\$72.185	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	213.57%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$722.215	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.042	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Donnellson Village		
Unit Code:	068/025/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$524,000		
Equalized Assessed Valuation:	\$823,807		
Population:	199		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$21,953		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$96,734	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$486	\$1,048	\$581
Revenue Collected During FY 18:	\$81,792	\$310,057	\$126,093
Expenditures During FY 18:	\$76,802	\$288,976	\$119,948
Per Capita Revenue:	\$411	\$884	\$338
Per Capita Expenditures:	\$386	\$828	\$325
Revenues over (under) Expenditures:	\$4,990	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	132.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$101,574	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$510	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,322	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$84,252	-\$22,956	\$91,815

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:	\$360,000	\$408,875	\$34,803
Per Capita Debt:	\$1,809	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,073,577	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.395	\$2,410	\$1,081
Revenue Collected During FY 18:	\$108,499	\$259,125	\$96,372
Expenditures During FY 18:	\$131,423	\$253,615	\$101,344
Per Capita Revenue:	\$545	\$670	\$266
Per Capita Expenditures:	\$660	\$690	\$274
Operating Income (loss):	-\$22,924	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	799.41%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,050,607	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.279	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Donovan Village		
Unit Code:	038/050/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$268,650		
Equalized Assessed Valuation:	\$2,512,119		
Population:	304		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$16,179		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$220,175	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$724	\$1,048	\$581
Revenue Collected During FY 18:	\$67,809	\$310,057	\$126,093
Expenditures During FY 18:	\$54,700	\$288,976	\$119,948
Per Capita Revenue:	\$223	\$884	\$338
Per Capita Expenditures:	\$180	\$828	\$325
Revenues over (under) Expenditures:	\$13,109	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	426.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$233,284	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$767	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$233,284	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$18,691	\$408,875	\$34,803
Per Capita Debt:	\$61	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$131,749	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$433	\$2,410	\$1,081
Revenue Collected During FY 18:	\$72,120	\$259,125	\$96,372
Expenditures During FY 18:	\$49,036	\$253,615	\$101,344
Per Capita Revenue:	\$237	\$670	\$266
Per Capita Expenditures:	\$161	\$690	\$274
Operating Income (loss):	\$23,084	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	315.75%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$154,833	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$509	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dorchester Village		
Unit Code:	056/035/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$122,560		
Equalized Assessed Valuation:	\$1,181,803		
Population:	151		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$18,429		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,124	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$378	\$1,048	\$581
Revenue Collected During FY 18:	\$32,912	\$310,057	\$126,093
Expenditures During FY 18:	\$30,991	\$288,976	\$119,948
Per Capita Revenue:	\$218	\$884	\$338
Per Capita Expenditures:	\$205	\$828	\$325
Revenues over (under) Expenditures:	\$1,921	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	190.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$59,045	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$391	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,280	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$40,765	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$262.401	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.738	\$2,410	\$1,081
Revenue Collected During FY 18:	\$111.717	\$259,125	\$96,372
Expenditures During FY 18:	\$107.897	\$253,615	\$101,344
Per Capita Revenue:	\$740	\$670	\$266
Per Capita Expenditures:	\$715	\$690	\$274
Operating Income (loss):	\$3.820	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	246.74%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$266.221	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.763	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dover Village		
Unit Code:	006/040/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$89,605		
Equalized Assessed Valuation:	\$1,075,272		
Population:	172		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$149,435	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$869	\$1,048	\$581
Revenue Collected During FY 18:	\$49,289	\$310,057	\$126,093
Expenditures During FY 18:	\$31,301	\$288,976	\$119,948
Per Capita Revenue:	\$287	\$884	\$338
Per Capita Expenditures:	\$182	\$828	\$325
Revenues over (under) Expenditures:	\$17,988	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	534.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$167,423	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$973	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,491	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$138,558	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$83.038	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$483	\$2,410	\$1,081
Revenue Collected During FY 18:	\$32.930	\$259,125	\$96,372
Expenditures During FY 18:	\$40.821	\$253,615	\$101,344
Per Capita Revenue:	\$191	\$670	\$266
Per Capita Expenditures:	\$237	\$690	\$274
Operating Income (loss):	-\$7.891	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	184.09%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$75.147	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$437	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dowell Village		
Unit Code:	039/030/32	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$664,043		
Equalized Assessed Valuation:	\$1,066,725		
Population:	389		
Employees:			
Full Time:	3		
Part Time:	4		
Salaries Paid:	\$127,329		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$219,429	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$564	\$1,048	\$581
Revenue Collected During FY 18:	\$220,300	\$310,057	\$126,093
Expenditures During FY 18:	\$268,590	\$288,976	\$119,948
Per Capita Revenue:	\$566	\$884	\$338
Per Capita Expenditures:	\$690	\$828	\$325
Revenues over (under) Expenditures:	-\$48,290	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	26.92%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$72,315	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$186	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,097	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$20,218	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$679,700	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,747	\$2,410	\$1,081
Revenue Collected During FY 18:	\$410,548	\$259,125	\$96,372
Expenditures During FY 18:	\$419,487	\$253,615	\$101,344
Per Capita Revenue:	\$1,055	\$670	\$266
Per Capita Expenditures:	\$1,078	\$690	\$274
Operating Income (loss):	-\$8,939	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	183.46%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$769,585	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,978	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Downers Grove Village		
Unit Code:	022/042/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$82,315,438		
Equalized Assessed Valuation:	\$2,554,345,132		
Population:	49,540		
Employees:			
Full Time:	282		
Part Time:	48		
Salaries Paid:	\$28,549,126		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,489,031	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$575	\$548	\$516
Revenue Collected During FY 18:	\$56,353,266	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$56,689,908	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,138	\$1,126	\$1,099
Per Capita Expenditures:	\$1,144	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$336,642	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	41.56%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$23,559,158	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$476	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,851,449	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$68,746,620	-\$89,138,099	-\$45,315,959

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:	\$69,161,435	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,396	\$2,479	\$1,921
General Obligation Debt over EAV:	2.48%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$55,852,000	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.127	\$1,462	\$1,218
Revenue Collected During FY 18:	\$21,981,831	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$18,779,302	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$444	\$455	\$319
Per Capita Expenditures:	\$379	\$427	\$321
Operating Income (loss):	\$3,202,529	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	311.63%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$58,522,569	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.181	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Downs Village		
Unit Code:	064/055/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,843,387		
Equalized Assessed Valuation:	\$20,493,859		
Population:	974		
Employees:			
Full Time:	2		
Part Time:	20		
Salaries Paid:	\$234,331		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$832,284	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$855	\$1,048	\$581
Revenue Collected During FY 18:	\$815,742	\$310,057	\$126,093
Expenditures During FY 18:	\$578,813	\$288,976	\$119,948
Per Capita Revenue:	\$838	\$884	\$338
Per Capita Expenditures:	\$594	\$828	\$325
Revenues over (under) Expenditures:	\$236,929	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	153.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$888,860	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$913	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$534,074	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$354,786	-\$22,956	\$91,815

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:	\$4,334,599	\$408,875	\$34,803
Per Capita Debt:	\$4,450	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,691,539	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$7.897	\$2,410	\$1,081
Revenue Collected During FY 18:	\$293,954	\$259,125	\$96,372
Expenditures During FY 18:	\$500,507	\$253,615	\$101,344
Per Capita Revenue:	\$302	\$670	\$266
Per Capita Expenditures:	\$514	\$690	\$274
Operating Income (loss):	-\$206,553	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1531.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$7,665,339	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$7.870	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Du Bois Village		
Unit Code:	095/020/32	County:	Washington
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$488,265		
Equalized Assessed Valuation:	\$1,865,317		
Population:	198		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$26,144		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$120,902	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$611	\$1,048	\$581
Revenue Collected During FY 18:	\$74,583	\$310,057	\$126,093
Expenditures During FY 18:	\$92,934	\$288,976	\$119,948
Per Capita Revenue:	\$377	\$884	\$338
Per Capita Expenditures:	\$469	\$828	\$325
Revenues over (under) Expenditures:	-\$18,351	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	108.70%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$101,018	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$510	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,879	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$94,139	-\$22,956	\$91,815

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:	\$42,000	\$408,875	\$34,803
Per Capita Debt:	\$212	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$449.724	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.271	\$2,410	\$1,081
Revenue Collected During FY 18:	\$65.736	\$259,125	\$96,372
Expenditures During FY 18:	\$129.924	\$253,615	\$101,344
Per Capita Revenue:	\$332	\$670	\$266
Per Capita Expenditures:	\$656	\$690	\$274
Operating Income (loss):	-\$64.188	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	297.92%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$387.069	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.955	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Du Quoin City		
Unit Code:	073/015/30	County:	Perry
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,245,454		
Equalized Assessed Valuation:	\$43,912,040		
Population:	6,084		
Employees:			
Full Time:	44		
Part Time:	10		
Salaries Paid:	\$2,724,831		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,363,551	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$388	\$673	\$514
Revenue Collected During FY 18:	\$5,263,763	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,737,881	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$865	\$872	\$694
Per Capita Expenditures:	\$779	\$841	\$704
Revenues over (under) Expenditures:	\$525,882	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	61.57%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,916,921	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$479	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,439,128	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$693,776	-\$6,072,573	\$237,091

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:	\$3,934,255	\$13,729,977	\$2,917,395
Per Capita Debt:	\$647	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,848,416	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$633	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,862,169	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,821,296	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$470	\$550	\$393
Per Capita Expenditures:	\$464	\$502	\$369
Operating Income (loss):	\$40,873	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	142.20%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,011,825	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$659	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Dunfermline Village		
Unit Code:	029/040/32	County:	Fulton
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$151,740		
Equalized Assessed Valuation:	\$2,522,624		
Population:	278		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$3,698		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$206,941	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$744	\$1,048	\$581
Revenue Collected During FY 18:	\$79,663	\$310,057	\$126,093
Expenditures During FY 18:	\$60,074	\$288,976	\$119,948
Per Capita Revenue:	\$287	\$884	\$338
Per Capita Expenditures:	\$216	\$828	\$325
Revenues over (under) Expenditures:	\$19,589	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	377.08%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$226,530	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$815	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$226,530	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dunlap Village		
Unit Code:	072/030/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,079,820		
Equalized Assessed Valuation:	\$40,155,176		
Population:	1,412		
Employees:			
Full Time:	3		
Part Time:	14		
Salaries Paid:	\$202,039		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,030,957	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$730	\$673	\$514
Revenue Collected During FY 18:	\$514,284	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$669,871	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$364	\$872	\$694
Per Capita Expenditures:	\$474	\$841	\$704
Revenues over (under) Expenditures:	-\$155,587	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	133.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$895,192	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$634	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$303,930	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$591,262	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,725,035	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,930	\$1,692	\$1,322
Revenue Collected During FY 18:	\$532,702	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$441,596	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$377	\$550	\$393
Per Capita Expenditures:	\$313	\$502	\$369
Operating Income (loss):	\$91,106	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	633.23%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,796,319	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,980	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dupo Village		
Unit Code:	088/040/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,583,016		
Equalized Assessed Valuation:	\$39,802,343		
Population:	3,878		
Employees:			
Full Time:		25	
Part Time:		20	
Salaries Paid:		\$1,455,813	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,817,160	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$984	\$673	\$514
Revenue Collected During FY 18:	\$2,746,567	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,176,110	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$708	\$872	\$694
Per Capita Expenditures:	\$1,077	\$841	\$704
Revenues over (under) Expenditures:	-\$1,429,543	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	62.05%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,591,298	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$668	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,594,090	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$196,052	-\$6,072,573	\$237,091

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:	\$3,093,623	\$13,729,977	\$2,917,395
Per Capita Debt:	\$798	\$1,752	\$798
General Obligation Debt over EAV:	6.81%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7.613.703	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.963	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2.982.300	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3.069.618	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$769	\$550	\$393
Per Capita Expenditures:	\$792	\$502	\$369
Operating Income (loss):	-\$87.318	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	243.34%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7.469.586	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.926	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Durand Village		
Unit Code:	101/015/32	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$492,756		
Equalized Assessed Valuation:	\$16,327,563		
Population:	1,443		
Employees:			
Full Time:	4		
Part Time:	28		
Salaries Paid:	\$252,694		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,476,272	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,023	\$673	\$514
Revenue Collected During FY 18:	\$606,431	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$631,268	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$420	\$872	\$694
Per Capita Expenditures:	\$437	\$841	\$704
Revenues over (under) Expenditures:	-\$24,837	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	229.92%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,451,435	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,006	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$168,081	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,120,827	-\$6,072,573	\$237,091

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:	\$1,038,282	\$13,729,977	\$2,917,395
Per Capita Debt:	\$720	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,076,770	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,439	\$1,692	\$1,322
Revenue Collected During FY 18:	\$576,105	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$551,164	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$399	\$550	\$393
Per Capita Expenditures:	\$382	\$502	\$369
Operating Income (loss):	\$24,941	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	381.32%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,101,711	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,456	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Dwight Village		
Unit Code:	053/030/32	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,425,268		
Equalized Assessed Valuation:	\$61,662,245		
Population:	4,038		
Employees:			
Full Time:	22		
Part Time:	45		
Salaries Paid:	\$1,492,443		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,221,591	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,788	\$673	\$514
Revenue Collected During FY 18:	\$4,026,331	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,533,934	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$997	\$872	\$694
Per Capita Expenditures:	\$1,866	\$841	\$704
Revenues over (under) Expenditures:	-\$3,507,603	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	45.62%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,436,859	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$851	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,179,453	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$6,097,935	-\$6,072,573	\$237,091

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:	\$10,886,394	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,696	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,883,129	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,705	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,920,458	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,131,063	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$476	\$550	\$393
Per Capita Expenditures:	\$775	\$502	\$369
Operating Income (loss):	-\$1,210,605	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	180.58%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,654,130	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,400	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Eagarville Village		
Unit Code:	056/040/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$112,182		
Equalized Assessed Valuation:	\$893,611		
Population:	1,270		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$7,020		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,145	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$26	\$673	\$514
Revenue Collected During FY 18:	\$25,854	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$68,823	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$20	\$872	\$694
Per Capita Expenditures:	\$54	\$841	\$704
Revenues over (under) Expenditures:	-\$42,969	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	30.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$20,982	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$17	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,679	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$18,303	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$513.262	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$404	\$1,692	\$1,322
Revenue Collected During FY 18:	\$35.200	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$43.359	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$28	\$550	\$393
Per Capita Expenditures:	\$34	\$502	\$369
Operating Income (loss):	-\$8.159	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1093.88%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$474.297	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$373	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Earlville City		
Unit Code:	050/020/30	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,908,788		
Equalized Assessed Valuation:	\$18,451,517		
Population:	1,619		
Employees:			
Full Time:	6		
Part Time:	5		
Salaries Paid:	\$464,418		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$486,588	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$301	\$673	\$514
Revenue Collected During FY 18:	\$758,423	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$850,397	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$468	\$872	\$694
Per Capita Expenditures:	\$525	\$841	\$704
Revenues over (under) Expenditures:	-\$91,974	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	49.58%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$421,614	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$260	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$419,805	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$173,290	-\$6,072,573	\$237,091

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:	\$917,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$566	\$1,752	\$798
General Obligation Debt over EAV:	2.71%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,640,120	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,866	\$1,692	\$1,322
Revenue Collected During FY 18:	\$756,313	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$756,943	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$467	\$550	\$393
Per Capita Expenditures:	\$468	\$502	\$369
Operating Income (loss):	-\$630	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	612.92%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,639,490	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,866	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Alton Village		
Unit Code:	057/030/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,644,000		
Equalized Assessed Valuation:	\$55,528,001		
Population:	6,100		
Employees:			
Full Time:	59		
Part Time:	36		
Salaries Paid:	\$3,949,212		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,923,185	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$479	\$673	\$514
Revenue Collected During FY 18:	\$5,700,989	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,383,917	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$935	\$872	\$694
Per Capita Expenditures:	\$1,047	\$841	\$704
Revenues over (under) Expenditures:	-\$682,928	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	34.75%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,218,677	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$364	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,917,358	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$14,448,036	-\$6,072,573	\$237,091

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:	\$4,520,724	\$13,729,977	\$2,917,395
Per Capita Debt:	\$741	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,429,678	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$890	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,968,383	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,258,958	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$323	\$550	\$393
Per Capita Expenditures:	\$370	\$502	\$369
Operating Income (loss):	-\$290,575	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	239.08%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,400,657	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$885	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Brooklyn Village		
Unit Code:	032/035/32	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$39,000		
Equalized Assessed Valuation:	\$1,698,812		
Population:	104		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$184,587	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,775	\$1,048	\$581
Revenue Collected During FY 18:	\$34,016	\$310,057	\$126,093
Expenditures During FY 18:	\$119,948	\$288,976	\$119,948
Per Capita Revenue:	\$327	\$884	\$338
Per Capita Expenditures:	\$1,153	\$828	\$325
Revenues over (under) Expenditures:	-\$85,932	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	82.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$98,655	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$949	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,244	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$55,411	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Cape Girardeau Village		
Unit Code:	002/012/32	County:	Alexander
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$251,500		
Equalized Assessed Valuation:	\$1,344,931		
Population:	347		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$43,735	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$199,344	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$574	\$1,048	\$581
Revenue Collected During FY 18:	\$118,534	\$310,057	\$126,093
Expenditures During FY 18:	\$93,517	\$288,976	\$119,948
Per Capita Revenue:	\$342	\$884	\$338
Per Capita Expenditures:	\$270	\$828	\$325
Revenues over (under) Expenditures:	\$25,017	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	239.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$224,361	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$647	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,906	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$151,455	-\$22,956	\$91,815

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:	\$245,000	\$408,875	\$34,803
Per Capita Debt:	\$706	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$613.519	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.768	\$2,410	\$1,081
Revenue Collected During FY 18:	\$42.797	\$259,125	\$96,372
Expenditures During FY 18:	\$62.845	\$253,615	\$101,344
Per Capita Revenue:	\$123	\$670	\$266
Per Capita Expenditures:	\$181	\$690	\$274
Operating Income (loss):	-\$20.048	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	944.34%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$593.471	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.710	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Carondelet Village		
Unit Code:	088/045/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$242,129		
Equalized Assessed Valuation:	\$2,303,705		
Population:	499		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$34,840		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$159,819	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$320	\$1,048	\$581
Revenue Collected During FY 18:	\$201,987	\$310,057	\$126,093
Expenditures During FY 18:	\$242,129	\$288,976	\$119,948
Per Capita Revenue:	\$405	\$884	\$338
Per Capita Expenditures:	\$485	\$828	\$325
Revenues over (under) Expenditures:	-\$40,142	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	49.43%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$119,677	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$240	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$120,077	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$150,759	\$408,875	\$34,803
Per Capita Debt:	\$302	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Dubuque City		
Unit Code:	043/015/30	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,505,904		
Equalized Assessed Valuation:	\$35,554,131		
Population:	1,704		
Employees:			
Full Time:	13		
Part Time:	52		
Salaries Paid:	\$749,989		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$692,007	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$406	\$673	\$514
Revenue Collected During FY 18:	\$1,574,155	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,643,522	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$924	\$872	\$694
Per Capita Expenditures:	\$965	\$841	\$704
Revenues over (under) Expenditures:	-\$69,367	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	23.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$385,197	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$226	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$168,046	\$18,126	\$
Total Unreserved Funds:	\$256,627	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$	-\$6,072,573	\$237,091

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:	\$99,622	\$13,729,977	\$2,917,395
Per Capita Debt:	\$58	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$436.938	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$256	\$1,692	\$1,322
Revenue Collected During FY 18:	\$629.812	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$616.310	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$370	\$550	\$393
Per Capita Expenditures:	\$362	\$502	\$369
Operating Income (loss):	\$13.502	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	107.64%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$663.368	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$389	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Dundee Village		
Unit Code:	045/030/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,906,935		
Equalized Assessed Valuation:	\$291,217,926		
Population:	3,192		
Employees:			
Full Time:	29		
Part Time:	5		
Salaries Paid:	\$2,663,487		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,423,127	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,072	\$673	\$514
Revenue Collected During FY 18:	\$9,594,216	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,377,521	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$3,006	\$872	\$694
Per Capita Expenditures:	\$2,625	\$841	\$704
Revenues over (under) Expenditures:	\$1,216,695	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	55.02%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,609,148	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,444	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,117,497	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$19,833,793	-\$6,072,573	\$237,091

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:	\$35,317,308	\$13,729,977	\$2,917,395
Per Capita Debt:	\$11,064	\$1,752	\$798
General Obligation Debt over EAV:	4.79%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,565,440	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.250	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,806,769	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,983,751	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$879	\$550	\$393
Per Capita Expenditures:	\$621	\$502	\$369
Operating Income (loss):	\$823,018	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	716.05%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$14,204,652	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.450	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Galesburg Village		
Unit Code:	048/020/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,853,813		
Equalized Assessed Valuation:	\$10,632,484		
Population:	815		
Employees:			
Full Time:	2		
Part Time:	31		
Salaries Paid:	\$114,678		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$204,097	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$250	\$1,048	\$581
Revenue Collected During FY 18:	\$386,807	\$310,057	\$126,093
Expenditures During FY 18:	\$375,244	\$288,976	\$119,948
Per Capita Revenue:	\$475	\$884	\$338
Per Capita Expenditures:	\$460	\$828	\$325
Revenues over (under) Expenditures:	\$11,563	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	69.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$262,441	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$322	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$140,488	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$121,952	-\$22,956	\$91,815

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:	\$1,262,229	\$408,875	\$34,803
Per Capita Debt:	\$1,549	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,070,760	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,314	\$2,410	\$1,081
Revenue Collected During FY 18:	\$350,856	\$259,125	\$96,372
Expenditures During FY 18:	\$302,490	\$253,615	\$101,344
Per Capita Revenue:	\$430	\$670	\$266
Per Capita Expenditures:	\$371	\$690	\$274
Operating Income (loss):	\$48,366	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	368.24%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,113,899	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,367	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	East Gillespie Village		
Unit Code:	056/045/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$211,500		
Equalized Assessed Valuation:	\$2,751,794		
Population:	270		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$15,195		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$577,359	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,138	\$1,048	\$581
Revenue Collected During FY 18:	\$77,286	\$310,057	\$126,093
Expenditures During FY 18:	\$85,896	\$288,976	\$119,948
Per Capita Revenue:	\$286	\$884	\$338
Per Capita Expenditures:	\$318	\$828	\$325
Revenues over (under) Expenditures:	-\$8,610	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	662.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$568,749	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,106	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,283	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$561,466	-\$22,956	\$91,815

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:	\$118,000	\$408,875	\$34,803
Per Capita Debt:	\$437	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$258.593	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$958	\$2,410	\$1,081
Revenue Collected During FY 18:	\$25.307	\$259,125	\$96,372
Expenditures During FY 18:	\$42.463	\$253,615	\$101,344
Per Capita Revenue:	\$94	\$670	\$266
Per Capita Expenditures:	\$157	\$690	\$274
Operating Income (loss):	-\$17.156	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	568.58%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$241.437	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$894	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Hazel Crest Village		
Unit Code:	016/160/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,649,288		
Equalized Assessed Valuation:	\$22,993,215		
Population:	1,560		
Employees:			
Full Time:	20		
Part Time:	28		
Salaries Paid:	\$1,292,882		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$234,510	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$150	\$673	\$514
Revenue Collected During FY 18:	\$2,222,737	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,184,928	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,425	\$872	\$694
Per Capita Expenditures:	\$1,401	\$841	\$704
Revenues over (under) Expenditures:	\$37,809	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	12.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$272,319	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$175	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$350,746	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$497,952	-\$6,072,573	\$237,091

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:	\$486,083	\$13,729,977	\$2,917,395
Per Capita Debt:	\$312	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,712,929	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3,662	\$1,692	\$1,322
Revenue Collected During FY 18:	\$950,358	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,383,267	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$609	\$550	\$393
Per Capita Expenditures:	\$887	\$502	\$369
Operating Income (loss):	-\$432,909	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	365.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,050,242	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,237	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Moline City		
Unit Code:	081/030/30	County:	Rock Island
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,940,659		
Equalized Assessed Valuation:	\$276,960,613		
Population:	21,109		
Employees:			
Full Time:	172		
Part Time:	28		
Salaries Paid:	\$10,000,429		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,635,132	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$172	\$673	\$514
Revenue Collected During FY 18:	\$17,666,994	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$23,018,589	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$837	\$872	\$694
Per Capita Expenditures:	\$1,090	\$841	\$704
Revenues over (under) Expenditures:	-\$5,351,595	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	10.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,362,558	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$112	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,582,964	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$75,450,758	-\$6,072,573	\$237,091

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:	\$127,483,449	\$13,729,977	\$2,917,395
Per Capita Debt:	\$6,039	\$1,752	\$798
General Obligation Debt over EAV:	6.99%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$37,203.657	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.762	\$1,692	\$1,322
Revenue Collected During FY 18:	\$12,940.479	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,414.023	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$613	\$550	\$393
Per Capita Expenditures:	\$446	\$502	\$369
Operating Income (loss):	\$3,526.456	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	265.62%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$25,005.157	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.185	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	East Peoria City		
Unit Code:	090/030/30	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,343,155		
Equalized Assessed Valuation:	\$447,078,708		
Population:	22,939		
Employees:			
	Full Time:	167	
	Part Time:	63	
	Salaries Paid:	\$13,488,398	

Blended Component Units
Number Submitted = 2
Firefighter's Pension Fund
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,279,558	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$710	\$673	\$514
Revenue Collected During FY 18:	\$36,512,847	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$34,099,103	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,592	\$872	\$694
Per Capita Expenditures:	\$1,487	\$841	\$704
Revenues over (under) Expenditures:	\$2,413,744	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	50.82%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$17,330,081	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$755	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,397,327	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$63,870,179	-\$6,072,573	\$237,091

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:	\$95,458,280	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,161	\$1,752	\$798
General Obligation Debt over EAV:	18.68%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$28,477,665	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,241	\$1,692	\$1,322
Revenue Collected During FY 18:	\$9,666,967	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,172,161	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$421	\$550	\$393
Per Capita Expenditures:	\$400	\$502	\$369
Operating Income (loss):	\$494,806	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	322.89%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$29,615,853	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,291	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Easton Village		
Unit Code:	060/015/32	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$630,123		
Equalized Assessed Valuation:	\$2,151,735		
Population:	296		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$58,831		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$357,984	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,209	\$1,048	\$581
Revenue Collected During FY 18:	\$133,039	\$310,057	\$126,093
Expenditures During FY 18:	\$112,599	\$288,976	\$119,948
Per Capita Revenue:	\$449	\$884	\$338
Per Capita Expenditures:	\$380	\$828	\$325
Revenues over (under) Expenditures:	\$20,440	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	336.08%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$378,424	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,278	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$195,336	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$183,088	-\$22,956	\$91,815

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:	\$112,757	\$408,875	\$34,803
Per Capita Debt:	\$381	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$309.963	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.047	\$2,410	\$1,081
Revenue Collected During FY 18:	\$94.218	\$259,125	\$96,372
Expenditures During FY 18:	\$76.442	\$253,615	\$101,344
Per Capita Revenue:	\$318	\$670	\$266
Per Capita Expenditures:	\$258	\$690	\$274
Operating Income (loss):	\$17.776	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	428.74%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$327.739	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.107	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Eddyville Village		
Unit Code:	076/010/32	County:	Pope
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$61,000		
Equalized Assessed Valuation:	\$749,387		
Population:	150		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$10,060		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$225,523	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,503	\$1,048	\$581
Revenue Collected During FY 18:	\$133,101	\$310,057	\$126,093
Expenditures During FY 18:	\$41,852	\$288,976	\$119,948
Per Capita Revenue:	\$887	\$884	\$338
Per Capita Expenditures:	\$279	\$828	\$325
Revenues over (under) Expenditures:	\$91,249	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	547.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$229,102	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,527	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,134	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$109,246	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$440.865	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.939	\$2,410	\$1,081
Revenue Collected During FY 18:	\$23.441	\$259,125	\$96,372
Expenditures During FY 18:	\$36.863	\$253,615	\$101,344
Per Capita Revenue:	\$156	\$670	\$266
Per Capita Expenditures:	\$246	\$690	\$274
Operating Income (loss):	-\$13.422	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1387.84%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$511.601	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.411	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Edgewood Village		
Unit Code:	025/025/32	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,165,000		
Equalized Assessed Valuation:	\$3,119,351		
Population:	520		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$76,287		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$142,639	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$274	\$1,048	\$581
Revenue Collected During FY 18:	\$189,639	\$310,057	\$126,093
Expenditures During FY 18:	\$192,424	\$288,976	\$119,948
Per Capita Revenue:	\$365	\$884	\$338
Per Capita Expenditures:	\$370	\$828	\$325
Revenues over (under) Expenditures:	-\$2,785	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	69.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$133,654	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$257	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,376	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$90,278	-\$22,956	\$91,815

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:	\$363,000	\$408,875	\$34,803
Per Capita Debt:	\$698	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,180,083	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,269	\$2,410	\$1,081
Revenue Collected During FY 18:	\$146,696	\$259,125	\$96,372
Expenditures During FY 18:	\$194,050	\$253,615	\$101,344
Per Capita Revenue:	\$282	\$670	\$266
Per Capita Expenditures:	\$373	\$690	\$274
Operating Income (loss):	-\$47,354	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	586.93%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,138,929	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,190	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Edinburg Village		
Unit Code:	011/020/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,239,888		
Equalized Assessed Valuation:	\$11,186,372		
Population:	1,032		
Employees:			
Full Time:	7		
Part Time:	21		
Salaries Paid:	\$394,357		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$362,488	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$351	\$673	\$514
Revenue Collected During FY 18:	\$357,315	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$414,535	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$346	\$872	\$694
Per Capita Expenditures:	\$402	\$841	\$704
Revenues over (under) Expenditures:	-\$57,220	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	73.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$305,268	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$296	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,572	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$260,696	-\$6,072,573	\$237,091

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:	\$931,048	\$13,729,977	\$2,917,395
Per Capita Debt:	\$902	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,510,141	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,432	\$1,692	\$1,322
Revenue Collected During FY 18:	\$757,582	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$784,583	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$734	\$550	\$393
Per Capita Expenditures:	\$760	\$502	\$369
Operating Income (loss):	-\$27,001	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	316.49%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,483,140	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,406	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Edwardsville City		
Unit Code:	057/035/30	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$64,367,126		
Equalized Assessed Valuation:	\$736,756,700		
Population:	26,631		
Employees:			
Full Time:	170		
Part Time:	85		
Salaries Paid:	\$13,524,209		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,104,810	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$680	\$548	\$516
Revenue Collected During FY 18:	\$28,648,029	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$28,372,974	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,076	\$1,126	\$1,099
Per Capita Expenditures:	\$1,065	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$275,055	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	59.09%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$16,766,320	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$630	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,153,901	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$19,406,324	-\$89,138,099	-\$45,315,959

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:	\$29,382,464	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,103	\$2,479	\$1,921
General Obligation Debt over EAV:	3.41%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$24,125,977	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$906	\$1,462	\$1,218
Revenue Collected During FY 18:	\$10,502,615	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$9,898,999	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$394	\$455	\$319
Per Capita Expenditures:	\$372	\$427	\$321
Operating Income (loss):	\$603,616	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	247.77%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$24,526,638	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$921	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Effingham City		
Unit Code:	025/030/30	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$94,160,176		
Equalized Assessed Valuation:	\$334,797,308		
Population:	12,328		
Employees:			
Full Time:	121		
Part Time:	50		
Salaries Paid:	\$7,596,539		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,428,943	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,008	\$673	\$514
Revenue Collected During FY 18:	\$18,939,587	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$15,283,707	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,536	\$872	\$694
Per Capita Expenditures:	\$1,240	\$841	\$704
Revenues over (under) Expenditures:	\$3,655,880	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	81.31%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,426,921	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,008	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,198,491	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,250,797	-\$6,072,573	\$237,091

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:	\$19,197,777	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,557	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$30,181,862	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,448	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,122,048	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,315,182	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$497	\$550	\$393
Per Capita Expenditures:	\$512	\$502	\$369
Operating Income (loss):	-\$193,134	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	492.82%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$31,122,491	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,525	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	El Dara Village		
Unit Code:	075/025/32	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,150		
Equalized Assessed Valuation:	\$390,817		
Population:	79		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$2,335	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,213	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$636	\$1,048	\$581
Revenue Collected During FY 18:	\$9,315	\$310,057	\$126,093
Expenditures During FY 18:	\$21,735	\$288,976	\$119,948
Per Capita Revenue:	\$118	\$884	\$338
Per Capita Expenditures:	\$275	\$828	\$325
Revenues over (under) Expenditures:	-\$12,420	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	173.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$37,793	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$478	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$44,429	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	El Paso City		
Unit Code:	102/025/30	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,171,292		
Equalized Assessed Valuation:	\$46,745,336		
Population:	2,812		
Employees:			
Full Time:	17		
Part Time:	86		
Salaries Paid:	\$1,058,048		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,397,749	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$497	\$673	\$514
Revenue Collected During FY 18:	\$2,474,769	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,948,356	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$880	\$872	\$694
Per Capita Expenditures:	\$693	\$841	\$704
Revenues over (under) Expenditures:	\$526,413	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	77.38%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,507,628	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$536	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$154,040	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$548,888	-\$6,072,573	\$237,091

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:	\$259,604	\$13,729,977	\$2,917,395
Per Capita Debt:	\$92	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,236,474	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.862	\$1,692	\$1,322
Revenue Collected During FY 18:	\$991,989	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$751,127	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$353	\$550	\$393
Per Capita Expenditures:	\$267	\$502	\$369
Operating Income (loss):	\$240,862	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	727.22%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,462,336	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.943	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elburn Village		
Unit Code:	045/035/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,071,310		
Equalized Assessed Valuation:	\$174,569,306		
Population:	5,602		
Employees:			
Full Time:	22		
Part Time:	37		
Salaries Paid:	\$1,876,947		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,629,951	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$826	\$673	\$514
Revenue Collected During FY 18:	\$3,891,430	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,668,716	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$695	\$872	\$694
Per Capita Expenditures:	\$655	\$841	\$704
Revenues over (under) Expenditures:	\$222,714	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	134.30%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,926,952	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$879	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$464,487	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,899,505	-\$6,072,573	\$237,091

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:	\$8,877,788	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,585	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$17,473,272	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.119	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,966,424	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,025,714	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$530	\$550	\$393
Per Capita Expenditures:	\$362	\$502	\$369
Operating Income (loss):	\$940,710	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	909.01%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$18,413,982	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.287	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Eldorado City		
Unit Code:	082/015/30	County:	Saline
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,281,016		
Equalized Assessed Valuation:	\$23,301,695		
Population:	4,134		
Employees:			
Full Time:	34		
Part Time:	8		
Salaries Paid:	\$1,300,453		

Blended Component Units
Number Submitted = 2
Cemetery
Firefighters, Inc.

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,093,269	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$748	\$673	\$514
Revenue Collected During FY 18:	\$1,904,892	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,012,932	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$461	\$872	\$694
Per Capita Expenditures:	\$487	\$841	\$704
Revenues over (under) Expenditures:	-\$108,040	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	149.79%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,015,229	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$729	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,714,617	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,300,612	-\$6,072,573	\$237,091

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:	\$1,311,538	\$13,729,977	\$2,917,395
Per Capita Debt:	\$317	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,783,997	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,399	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,746,885	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,043,866	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$423	\$550	\$393
Per Capita Expenditures:	\$494	\$502	\$369
Operating Income (loss):	-\$296,981	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	266.99%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,457,016	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,320	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Eldred Village		
Unit Code:	031/015/32	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$170,800		
Equalized Assessed Valuation:	\$1,009,326		
Population:	189		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$20,932		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,295	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$822	\$1,048	\$581
Revenue Collected During FY 18:	\$55,900	\$310,057	\$126,093
Expenditures During FY 18:	\$35,068	\$288,976	\$119,948
Per Capita Revenue:	\$296	\$884	\$338
Per Capita Expenditures:	\$186	\$828	\$325
Revenues over (under) Expenditures:	\$20,832	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	502.24%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$176,127	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$932	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,686	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$142,441	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$210.187	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.112	\$2,410	\$1,081
Revenue Collected During FY 18:	\$41.407	\$259,125	\$96,372
Expenditures During FY 18:	\$34.162	\$253,615	\$101,344
Per Capita Revenue:	\$219	\$670	\$266
Per Capita Expenditures:	\$181	\$690	\$274
Operating Income (loss):	\$7.245	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	636.47%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$217.432	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.150	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Elgin City		
Unit Code:	045/040/30	County:	Kane
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$259,031,560		
Equalized Assessed Valuation:	\$2,466,052,269		
Population:	112,628		
Employees:			
Full Time:	652		
Part Time:	262		
Salaries Paid:	\$69,410,027		

Blended Component Units
Number Submitted = 3
Elgin Retiree Health
Firefighters Pension Retirement System
Police Pension Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,302,858	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$677	\$548	\$516
Revenue Collected During FY 18:	\$146,439,634	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$130,909,419	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,300	\$1,126	\$1,099
Per Capita Expenditures:	\$1,162	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$15,530,215	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	69.41%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$90,868,473	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$807	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,974,101	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$144,626,428	-\$89,138,099	-\$45,315,959

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:	\$67,405,000	\$133,916,165	\$70,239,988
Per Capita Debt:	\$598	\$2,479	\$1,921
General Obligation Debt over EAV:	2.73%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$285,587,743	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,536	\$1,462	\$1,218
Revenue Collected During FY 18:	\$36,122,105	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$32,805,724	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$321	\$455	\$319
Per Capita Expenditures:	\$291	\$427	\$321
Operating Income (loss):	\$3,316,381	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	874.30%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$286,820,105	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,547	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elizabeth Village		
Unit Code:	043/020/32	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,264,958		
Equalized Assessed Valuation:	\$9,763,775		
Population:	739		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$235,866		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$130,894	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$177	\$1,048	\$581
Revenue Collected During FY 18:	\$484,229	\$310,057	\$126,093
Expenditures During FY 18:	\$451,180	\$288,976	\$119,948
Per Capita Revenue:	\$655	\$884	\$338
Per Capita Expenditures:	\$611	\$828	\$325
Revenues over (under) Expenditures:	\$33,049	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	30.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$139,473	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$189	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,978	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$71,905	-\$22,956	\$91,815

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:	\$1,274,369	\$408,875	\$34,803
Per Capita Debt:	\$1,724	\$965	\$78
General Obligation Debt over EAV:	3.21%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,194,009	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4,322	\$2,410	\$1,081
Revenue Collected During FY 18:	\$412,529	\$259,125	\$96,372
Expenditures During FY 18:	\$506,104	\$253,615	\$101,344
Per Capita Revenue:	\$558	\$670	\$266
Per Capita Expenditures:	\$685	\$690	\$274
Operating Income (loss):	-\$93,575	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	614.09%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$3,107,934	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4,206	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elizabethtown Village		
Unit Code:	035/015/32	County:	Hardin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$798,050		
Equalized Assessed Valuation:	\$2,048,154		
Population:	284		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$60,105		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,324	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$50	\$1,048	\$581
Revenue Collected During FY 18:	\$108,159	\$310,057	\$126,093
Expenditures During FY 18:	\$123,775	\$288,976	\$119,948
Per Capita Revenue:	\$381	\$884	\$338
Per Capita Expenditures:	\$436	\$828	\$325
Revenues over (under) Expenditures:	-\$15,616	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	19.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$24,292	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$86	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,133	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$18,454	-\$22,956	\$91,815

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:	\$843,113	\$408,875	\$34,803
Per Capita Debt:	\$2,969	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,618,368	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.698	\$2,410	\$1,081
Revenue Collected During FY 18:	\$221,337	\$259,125	\$96,372
Expenditures During FY 18:	\$209,417	\$253,615	\$101,344
Per Capita Revenue:	\$779	\$670	\$266
Per Capita Expenditures:	\$737	\$690	\$274
Operating Income (loss):	\$11,920	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	766.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,604,704	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.650	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Elk Grove Village		
Unit Code:	016/165/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$224,141,104		
Equalized Assessed Valuation:	\$1,903,088,851		
Population:	32,776		
Employees:			
Full Time:		305	
Part Time:		35	
Salaries Paid:		\$30,989,341	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,080,645	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$1,406	\$548	\$516
Revenue Collected During FY 18:	\$66,849,019	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$61,120,989	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$2,040	\$1,126	\$1,099
Per Capita Expenditures:	\$1,865	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$5,728,030	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	73.00%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$44,615,782	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$1,361	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,194,749	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$143,581,964	-\$89,138,099	-\$45,315,959

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:	\$124,755,577	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,806	\$2,479	\$1,921
General Obligation Debt over EAV:	6.43%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$48,435,774	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,478	\$1,462	\$1,218
Revenue Collected During FY 18:	\$26,821,981	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$19,153,840	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$818	\$455	\$319
Per Capita Expenditures:	\$584	\$427	\$321
Operating Income (loss):	\$7,668,141	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	293.10%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$56,139,392	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,713	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elkhart Village		
Unit Code:	054/020/32	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$507,726		
Equalized Assessed Valuation:	\$13,030,257		
Population:	405		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$54,808		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$311,220	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$768	\$1,048	\$581
Revenue Collected During FY 18:	\$340,204	\$310,057	\$126,093
Expenditures During FY 18:	\$163,388	\$288,976	\$119,948
Per Capita Revenue:	\$840	\$884	\$338
Per Capita Expenditures:	\$403	\$828	\$325
Revenues over (under) Expenditures:	\$176,816	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	298.70%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$488,036	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,205	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$456,786	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$584,750	-\$22,956	\$91,815

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:	\$1,235,556	\$408,875	\$34,803
Per Capita Debt:	\$3,051	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$101,961	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$252	\$2,410	\$1,081
Revenue Collected During FY 18:	\$78,014	\$259,125	\$96,372
Expenditures During FY 18:	\$113,228	\$253,615	\$101,344
Per Capita Revenue:	\$193	\$670	\$266
Per Capita Expenditures:	\$280	\$690	\$274
Operating Income (loss):	-\$35,214	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	58.95%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$66,747	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$165	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elliott Village		
Unit Code:	027/015/32	County:	Ford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,040		
Equalized Assessed Valuation:	\$3,070,530		
Population:	295		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$22,128		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$320,776	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,087	\$1,048	\$581
Revenue Collected During FY 18:	\$113,980	\$310,057	\$126,093
Expenditures During FY 18:	\$96,607	\$288,976	\$119,948
Per Capita Revenue:	\$386	\$884	\$338
Per Capita Expenditures:	\$327	\$828	\$325
Revenues over (under) Expenditures:	\$17,373	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	350.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$338,149	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,146	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,707	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$230,442	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$24,289	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	-\$82	\$2,410	\$1,081
Revenue Collected During FY 18:	\$46,228	\$259,125	\$96,372
Expenditures During FY 18:	\$22,247	\$253,615	\$101,344
Per Capita Revenue:	\$157	\$670	\$266
Per Capita Expenditures:	\$75	\$690	\$274
Operating Income (loss):	\$23,981	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	-1.38%	411.99%	339.59%
Ending Retained Earnings for FY 17:	-\$308	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	-\$1	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ellis Grove Village		
Unit Code:	079/025/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,188,600		
Equalized Assessed Valuation:	\$2,189,055		
Population:	363		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$50,300		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$256,150	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$706	\$1,048	\$581
Revenue Collected During FY 18:	\$193,182	\$310,057	\$126,093
Expenditures During FY 18:	\$198,907	\$288,976	\$119,948
Per Capita Revenue:	\$532	\$884	\$338
Per Capita Expenditures:	\$548	\$828	\$325
Revenues over (under) Expenditures:	-\$5,725	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	125.90%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$250,425	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$690	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,981	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$159,444	-\$22,956	\$91,815

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:	\$61,257	\$408,875	\$34,803
Per Capita Debt:	\$169	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$979.342	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.698	\$2,410	\$1,081
Revenue Collected During FY 18:	\$110.715	\$259,125	\$96,372
Expenditures During FY 18:	\$165.538	\$253,615	\$101,344
Per Capita Revenue:	\$305	\$670	\$266
Per Capita Expenditures:	\$456	\$690	\$274
Operating Income (loss):	-\$54.823	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	558.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$924.519	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.547	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ellisville Village		
Unit Code:	029/045/32	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$29,290		
Equalized Assessed Valuation:	\$359,592		
Population:	85		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$1,553		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,108	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$25	\$1,048	\$581
Revenue Collected During FY 18:	\$24,499	\$310,057	\$126,093
Expenditures During FY 18:	\$18,843	\$288,976	\$119,948
Per Capita Revenue:	\$288	\$884	\$338
Per Capita Expenditures:	\$222	\$828	\$325
Revenues over (under) Expenditures:	\$5,656	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	41.20%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$7,764	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$91	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$29,132	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ellsworth Village		
Unit Code:	064/060/32	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$392,590		
Equalized Assessed Valuation:	\$2,928,964		
Population:	197		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$31,745		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,891	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$223	\$1,048	\$581
Revenue Collected During FY 18:	\$110,518	\$310,057	\$126,093
Expenditures During FY 18:	\$102,272	\$288,976	\$119,948
Per Capita Revenue:	\$561	\$884	\$338
Per Capita Expenditures:	\$519	\$828	\$325
Revenues over (under) Expenditures:	\$8,246	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	51.34%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$52,502	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$267	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,119	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$41,383	-\$22,956	\$91,815

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:	\$397,031	\$408,875	\$34,803
Per Capita Debt:	\$2,015	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$696,244	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.534	\$2,410	\$1,081
Revenue Collected During FY 18:	\$42,311	\$259,125	\$96,372
Expenditures During FY 18:	\$88,804	\$253,615	\$101,344
Per Capita Revenue:	\$215	\$670	\$266
Per Capita Expenditures:	\$451	\$690	\$274
Operating Income (loss):	-\$46,493	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	731.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$649,386	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.296	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Elmhurst City		
Unit Code:	022/045/30	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$181,718,461		
Equalized Assessed Valuation:	\$2,374,924,850		
Population:	44,454		
Employees:			
Full Time:	289		
Part Time:	182		
Salaries Paid:	\$29,959,224		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,195,955	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$702	\$548	\$516
Revenue Collected During FY 18:	\$55,764,075	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$56,083,407	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,254	\$1,126	\$1,099
Per Capita Expenditures:	\$1,262	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$319,332	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	53.05%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$29,751,679	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$669	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,349,605	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$43,811,423	-\$89,138,099	-\$45,315,959

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:	\$116,302,681	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,616	\$2,479	\$1,921
General Obligation Debt over EAV:	3.83%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$61,285,803	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,379	\$1,462	\$1,218
Revenue Collected During FY 18:	\$27,560,476	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$32,365,697	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$620	\$455	\$319
Per Capita Expenditures:	\$728	\$427	\$321
Operating Income (loss):	-\$4,805,221	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	174.82%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$56,581,357	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,273	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elmwood City
Unit Code:	072/035/30
County:	Peoria
Fiscal Year End:	6/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,983,215
Equalized Assessed Valuation:	\$29,218,825
Population:	2,100
Employees:	
Full Time:	6
Part Time:	12
Salaries Paid:	\$349,126

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$464,293	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$221	\$673	\$514
Revenue Collected During FY 18:	\$1,342,246	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,324,137	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$639	\$872	\$694
Per Capita Expenditures:	\$631	\$841	\$704
Revenues over (under) Expenditures:	\$18,109	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	36.56%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$484,068	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$231	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$241,233	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$143,980	-\$6,072,573	\$237,091

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:	\$817,912	\$13,729,977	\$2,917,395
Per Capita Debt:	\$389	\$1,752	\$798
General Obligation Debt over EAV:	1.87%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,951,320	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,405	\$1,692	\$1,322
Revenue Collected During FY 18:	\$681,545	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$585,066	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$325	\$550	\$393
Per Capita Expenditures:	\$279	\$502	\$369
Operating Income (loss):	\$96,479	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	520.65%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,046,133	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,451	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elmwood Park Village		
Unit Code:	016/170/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,008,445		
Equalized Assessed Valuation:	\$459,775,109		
Population:	24,537		
Employees:			
	Full Time:	127	
	Part Time:	215	
	Salaries Paid:	\$10,377,618	

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,933,205	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$527	\$673	\$514
Revenue Collected During FY 18:	\$25,363,618	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$23,901,810	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,034	\$872	\$694
Per Capita Expenditures:	\$974	\$841	\$704
Revenues over (under) Expenditures:	\$1,461,808	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.27%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$13,927,421	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$568	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,909,468	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$42,105,093	-\$6,072,573	\$237,091

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:	\$109,319,092	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,455	\$1,752	\$798
General Obligation Debt over EAV:	5.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,661,833	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$353	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8,956,009	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,403,474	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$365	\$550	\$393
Per Capita Expenditures:	\$302	\$502	\$369
Operating Income (loss):	\$1,552,535	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	109.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,131,152	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$331	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elsah Village		
Unit Code:	042/010/32	County:	Jersey
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$420,225		
Equalized Assessed Valuation:	\$5,189,985		
Population:	630		
Employees:			
Full Time:			
Part Time:	22		
Salaries Paid:	\$78,847		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$339,283	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$539	\$1,048	\$581
Revenue Collected During FY 18:	\$327,731	\$310,057	\$126,093
Expenditures During FY 18:	\$373,879	\$288,976	\$119,948
Per Capita Revenue:	\$520	\$884	\$338
Per Capita Expenditures:	\$593	\$828	\$325
Revenues over (under) Expenditures:	-\$46,148	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	78.40%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$293,135	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$465	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,551	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$215,584	-\$22,956	\$91,815

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:	\$11,736	\$408,875	\$34,803
Per Capita Debt:	\$19	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Elvaston Village		
Unit Code:	034/040/32	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$105,100		
Equalized Assessed Valuation:	\$1,268,880		
Population:	165		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$10,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,030	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$873	\$1,048	\$581
Revenue Collected During FY 18:	\$44,978	\$310,057	\$126,093
Expenditures During FY 18:	\$45,199	\$288,976	\$119,948
Per Capita Revenue:	\$273	\$884	\$338
Per Capita Expenditures:	\$274	\$828	\$325
Revenues over (under) Expenditures:	-\$221	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	318.17%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$143,809	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$872	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,567	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$134,242	-\$22,956	\$91,815

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:	\$38,000	\$408,875	\$34,803
Per Capita Debt:	\$230	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$355.478	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.154	\$2,410	\$1,081
Revenue Collected During FY 18:	\$37.593	\$259,125	\$96,372
Expenditures During FY 18:	\$39.819	\$253,615	\$101,344
Per Capita Revenue:	\$228	\$670	\$266
Per Capita Expenditures:	\$241	\$690	\$274
Operating Income (loss):	-\$2.226	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	887.14%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$353.252	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.141	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Elwood Village		
Unit Code:	099/040/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,488,034		
Equalized Assessed Valuation:	\$58,312,587		
Population:	2,279		
Employees:			
Full Time:	18		
Part Time:	9		
Salaries Paid:	\$1,503,106		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,684,310	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,617	\$673	\$514
Revenue Collected During FY 18:	\$3,475,555	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,162,886	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,525	\$872	\$694
Per Capita Expenditures:	\$1,388	\$841	\$704
Revenues over (under) Expenditures:	\$312,669	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	127.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,020,751	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,764	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,163,827	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$139,477,600	-\$6,072,573	\$237,091

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:	\$142,442,304	\$13,729,977	\$2,917,395
Per Capita Debt:	\$62,502	\$1,752	\$798
General Obligation Debt over EAV:	41.12%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,766,004	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.652	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,303,772	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,973,311	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$572	\$550	\$393
Per Capita Expenditures:	\$866	\$502	\$369
Operating Income (loss):	-\$669,539	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	172.09%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,395,800	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,490	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Emden Village		
Unit Code:	054/025/32	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$410,000		
Equalized Assessed Valuation:	\$7,201,779		
Population:	485		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$68,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$248,869	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$513	\$1,048	\$581
Revenue Collected During FY 18:	\$136,364	\$310,057	\$126,093
Expenditures During FY 18:	\$151,905	\$288,976	\$119,948
Per Capita Revenue:	\$281	\$884	\$338
Per Capita Expenditures:	\$313	\$828	\$325
Revenues over (under) Expenditures:	-\$15,541	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	153.60%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$233,328	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$481	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,848	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$204,480	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$315.920	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$651	\$2,410	\$1,081
Revenue Collected During FY 18:	\$85.969	\$259,125	\$96,372
Expenditures During FY 18:	\$84.049	\$253,615	\$101,344
Per Capita Revenue:	\$177	\$670	\$266
Per Capita Expenditures:	\$173	\$690	\$274
Operating Income (loss):	\$1.920	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	378.16%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$317.840	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$655	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Emington Village		
Unit Code:	053/035/32	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$87,093		
Equalized Assessed Valuation:	\$938,357		
Population:	112		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,224	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$279	\$1,048	\$581
Revenue Collected During FY 18:	\$27,445	\$310,057	\$126,093
Expenditures During FY 18:	\$32,929	\$288,976	\$119,948
Per Capita Revenue:	\$245	\$884	\$338
Per Capita Expenditures:	\$294	\$828	\$325
Revenues over (under) Expenditures:	-\$5,484	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	96.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$31,747	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$283	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,975	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$1,772	-\$22,956	\$91,815

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:	\$4,088	\$408,875	\$34,803
Per Capita Debt:	\$37	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14.087	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$126	\$2,410	\$1,081
Revenue Collected During FY 18:	\$28.188	\$259,125	\$96,372
Expenditures During FY 18:	\$28.332	\$253,615	\$101,344
Per Capita Revenue:	\$252	\$670	\$266
Per Capita Expenditures:	\$253	\$690	\$274
Operating Income (loss):	-\$144	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	28.01%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$7.936	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$71	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Energy Village		
Unit Code:	100/040/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,710,529		
Equalized Assessed Valuation:	\$13,536,807		
Population:	1,200		
Employees:			
Full Time:	6		
Part Time:	12		
Salaries Paid:	\$392,362		

Blended Component Units
Number Submitted = 1 Volunteer Fire

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$216,104	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$180	\$673	\$514
Revenue Collected During FY 18:	\$834,903	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$777,765	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$696	\$872	\$694
Per Capita Expenditures:	\$648	\$841	\$704
Revenues over (under) Expenditures:	\$57,138	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	35.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$273,242	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$228	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,158	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$29,322	-\$6,072,573	\$237,091

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:	\$1,725,527	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,438	\$1,752	\$798
General Obligation Debt over EAV:	3.37%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,436,249	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.197	\$1,692	\$1,322
Revenue Collected During FY 18:	\$395.664	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$409.010	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$330	\$550	\$393
Per Capita Expenditures:	\$341	\$502	\$369
Operating Income (loss):	-\$13.346	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	331.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,354,501	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.129	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Enfield Village		
Unit Code:	097/025/32	County:	White
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,296,930		
Equalized Assessed Valuation:	\$2,736,788		
Population:	592		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$169,187		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$297,483	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$503	\$1,048	\$581
Revenue Collected During FY 18:	\$265,741	\$310,057	\$126,093
Expenditures During FY 18:	\$248,185	\$288,976	\$119,948
Per Capita Revenue:	\$449	\$884	\$338
Per Capita Expenditures:	\$419	\$828	\$325
Revenues over (under) Expenditures:	\$17,556	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	137.85%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$342,120	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$578	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$105,923	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$38,532	-\$22,956	\$91,815

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:	\$35,500	\$408,875	\$34,803
Per Capita Debt:	\$60	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$686.302	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.159	\$2,410	\$1,081
Revenue Collected During FY 18:	\$461.134	\$259,125	\$96,372
Expenditures During FY 18:	\$440.592	\$253,615	\$101,344
Per Capita Revenue:	\$779	\$670	\$266
Per Capita Expenditures:	\$744	\$690	\$274
Operating Income (loss):	\$20.542	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	156.40%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$689.068	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.164	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Equality Village		
Unit Code:	030/010/32	County:	Gallatin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$75,413		
Equalized Assessed Valuation:	\$1,080,568		
Population:	541		
Employees:			
Full Time:	7		
Part Time:	22		
Salaries Paid:	\$209,122		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$139,663	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$258	\$1,048	\$581
Revenue Collected During FY 18:	\$183,920	\$310,057	\$126,093
Expenditures During FY 18:	\$190,301	\$288,976	\$119,948
Per Capita Revenue:	\$340	\$884	\$338
Per Capita Expenditures:	\$352	\$828	\$325
Revenues over (under) Expenditures:	-\$6,381	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	71.35%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$135,782	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$251	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$300,605	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$52,496	-\$22,956	\$91,815

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:	\$1,716,387	\$408,875	\$34,803
Per Capita Debt:	\$3,173	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,055,499	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,799	\$2,410	\$1,081
Revenue Collected During FY 18:	\$533,242	\$259,125	\$96,372
Expenditures During FY 18:	\$639,559	\$253,615	\$101,344
Per Capita Revenue:	\$986	\$670	\$266
Per Capita Expenditures:	\$1,182	\$690	\$274
Operating Income (loss):	-\$106,317	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	304.77%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,949,182	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,603	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Erie Village		
Unit Code:	098/025/32	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,444,542		
Equalized Assessed Valuation:	\$21,928,845		
Population:	1,602		
Employees:			
Full Time:	7		
Part Time:	16		
Salaries Paid:	\$330,633		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$739,033	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$461	\$673	\$514
Revenue Collected During FY 18:	\$858,713	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,102,482	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$536	\$872	\$694
Per Capita Expenditures:	\$688	\$841	\$704
Revenues over (under) Expenditures:	-\$243,769	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	44.52%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$490,847	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$306	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,888	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$634,084	-\$6,072,573	\$237,091

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:	\$377,064	\$13,729,977	\$2,917,395
Per Capita Debt:	\$235	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,272,251	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,418	\$1,692	\$1,322
Revenue Collected During FY 18:	\$387,263	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$388,840	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$242	\$550	\$393
Per Capita Expenditures:	\$243	\$502	\$369
Operating Income (loss):	-\$1,577	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	585.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,275,091	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,420	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Essex Village		
Unit Code:	046/040/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$195,400		
Equalized Assessed Valuation:	\$15,983,038		
Population:	767		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$32,349		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$303,246	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$395	\$1,048	\$581
Revenue Collected During FY 18:	\$187,087	\$310,057	\$126,093
Expenditures During FY 18:	\$165,255	\$288,976	\$119,948
Per Capita Revenue:	\$244	\$884	\$338
Per Capita Expenditures:	\$215	\$828	\$325
Revenues over (under) Expenditures:	\$21,832	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	196.71%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$325,078	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$424	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,377	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$228,701	-\$22,956	\$91,815

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:	\$614,231	\$408,875	\$34,803
Per Capita Debt:	\$801	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,166,499	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5,432	\$2,410	\$1,081
Revenue Collected During FY 18:	\$908,701	\$259,125	\$96,372
Expenditures During FY 18:	\$323,134	\$253,615	\$101,344
Per Capita Revenue:	\$1,185	\$670	\$266
Per Capita Expenditures:	\$421	\$690	\$274
Operating Income (loss):	\$585,567	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1470.62%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$4,752,066	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$6,196	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Eureka City		
Unit Code:	102/030/30	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,904,428		
Equalized Assessed Valuation:	\$72,770,463		
Population:	5,334		
Employees:			
	Full Time:	17	
	Part Time:	33	
	Salaries Paid:	\$1,045,461	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,928,848	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$737	\$673	\$514
Revenue Collected During FY 18:	\$2,356,585	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,089,818	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$442	\$872	\$694
Per Capita Expenditures:	\$392	\$841	\$704
Revenues over (under) Expenditures:	\$266,767	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	200.76%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,195,615	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$787	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$311,074	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,884,541	-\$6,072,573	\$237,091

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:	\$299,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$56	\$1,752	\$798
General Obligation Debt over EAV:	0.41%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,391,561	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,386	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,651,228	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,418,974	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$310	\$550	\$393
Per Capita Expenditures:	\$266	\$502	\$369
Operating Income (loss):	\$232,254	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	537.28%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,623,815	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,429	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Evanston City		
Unit Code:	016/175/30	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$342,583,681		
Equalized Assessed Valuation:	\$2,740,060,120		
Population:	75,557		
Employees:			
Full Time:		806	
Part Time:		284	
Salaries Paid:		\$74,602,516	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,323,708	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$243	\$548	\$516
Revenue Collected During FY 18:	\$115,880,369	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$116,826,039	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,534	\$1,126	\$1,099
Per Capita Expenditures:	\$1,546	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$945,670	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	16.10%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$18,812,727	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$249	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,708,515	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$194,435,688	-\$89,138,099	-\$45,315,959

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:	\$462,299,014	\$133,916,165	\$70,239,988
Per Capita Debt:	\$6,119	\$2,479	\$1,921
General Obligation Debt over EAV:	6.22%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$292,695,725	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$3.874	\$1,462	\$1,218
Revenue Collected During FY 18:	\$38,909,618	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$33,871,282	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$515	\$455	\$319
Per Capita Expenditures:	\$448	\$427	\$321
Operating Income (loss):	\$5,038,336	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	873.53%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$295,876,664	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$3.916	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Evansville Village		
Unit Code:	079/030/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,158,100		
Equalized Assessed Valuation:	\$5,882,241		
Population:	701		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$143,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$320,909	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$458	\$1,048	\$581
Revenue Collected During FY 18:	\$458,796	\$310,057	\$126,093
Expenditures During FY 18:	\$438,439	\$288,976	\$119,948
Per Capita Revenue:	\$654	\$884	\$338
Per Capita Expenditures:	\$625	\$828	\$325
Revenues over (under) Expenditures:	\$20,357	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	77.84%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$341,266	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$487	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$152,997	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$188,268	-\$22,956	\$91,815

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:	\$273,862	\$408,875	\$34,803
Per Capita Debt:	\$391	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$401.043	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$572	\$2,410	\$1,081
Revenue Collected During FY 18:	\$385.210	\$259,125	\$96,372
Expenditures During FY 18:	\$258.629	\$253,615	\$101,344
Per Capita Revenue:	\$550	\$670	\$266
Per Capita Expenditures:	\$369	\$690	\$274
Operating Income (loss):	\$126.581	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	204.01%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$527.624	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$753	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Evergreen Park Village		
Unit Code:	016/180/32	County:	Cook
Fiscal Year End:	10/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,401,040		
Equalized Assessed Valuation:	\$427,844,559		
Population:	19,852		
Employees:			
Full Time:	150		
Part Time:	310		
Salaries Paid:	\$14,886,646		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,091,350	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$659	\$673	\$514
Revenue Collected During FY 18:	\$30,767,804	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$27,125,535	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,550	\$872	\$694
Per Capita Expenditures:	\$1,366	\$841	\$704
Revenues over (under) Expenditures:	\$3,642,269	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	56.07%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,208,661	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$766	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,459,639	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$15,571,651	-\$6,072,573	\$237,091

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:	\$29,330,262	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,477	\$1,752	\$798
General Obligation Debt over EAV:	6.36%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,682,228	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$488	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,052,872	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,814,393	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$355	\$550	\$393
Per Capita Expenditures:	\$343	\$502	\$369
Operating Income (loss):	\$238,479	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	140.01%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,540,707	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$481	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ewing Village											
Unit Code:	028/025/32	County:	Franklin									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$162,000											
Equalized Assessed Valuation:	\$955,000											
Population:	320											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">5</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$18,401</td> </tr> </table>			Full Time:			Part Time:	5		Salaries Paid:	\$18,401	
Full Time:												
Part Time:	5											
Salaries Paid:	\$18,401											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$200,564	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$627	\$1,048	\$581
Revenue Collected During FY 18:	\$72,268	\$310,057	\$126,093
Expenditures During FY 18:	\$54,370	\$288,976	\$119,948
Per Capita Revenue:	\$226	\$884	\$338
Per Capita Expenditures:	\$170	\$828	\$325
Revenues over (under) Expenditures:	\$17,898	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	401.81%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$218,462	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$683	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,017	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$211,445	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$273,589	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$855	\$2,410	\$1,081
Revenue Collected During FY 18:	\$56,140	\$259,125	\$96,372
Expenditures During FY 18:	\$53,801	\$253,615	\$101,344
Per Capita Revenue:	\$175	\$670	\$266
Per Capita Expenditures:	\$168	\$690	\$274
Operating Income (loss):	\$2,339	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	512.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$275,928	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$862	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Exeter Village		
Unit Code:	085/020/32	County:	Scott
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$33,000		
Equalized Assessed Valuation:	\$692,000		
Population:	61		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,966	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$573	\$1,048	\$581
Revenue Collected During FY 18:	\$14,906	\$310,057	\$126,093
Expenditures During FY 18:	\$9,335	\$288,976	\$119,948
Per Capita Revenue:	\$244	\$884	\$338
Per Capita Expenditures:	\$153	\$828	\$325
Revenues over (under) Expenditures:	\$5,571	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	434.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$40,537	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$665	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,357	\$6,514	\$
Total Unreserved Funds:	\$45,490	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairbury City		
Unit Code:	053/040/30	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$39,140,200		
Equalized Assessed Valuation:	\$54,742,821		
Population:	3,600		
Employees:			
Full Time:	28		
Part Time:	86		
Salaries Paid:	\$1,562,085		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,238,726	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$344	\$673	\$514
Revenue Collected During FY 18:	\$3,087,556	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,887,227	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$858	\$872	\$694
Per Capita Expenditures:	\$1,080	\$841	\$704
Revenues over (under) Expenditures:	-\$799,671	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	9.08%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$352,847	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$98	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,068,758	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$715,911	-\$6,072,573	\$237,091

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:	\$2,094,530	\$13,729,977	\$2,917,395
Per Capita Debt:	\$582	\$1,752	\$798
General Obligation Debt over EAV:	0.77%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,000.938	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.389	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,797.600	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,223.553	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$499	\$550	\$393
Per Capita Expenditures:	\$340	\$502	\$369
Operating Income (loss):	\$574.047	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	468.78%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,735.734	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.593	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairfield City		
Unit Code:	096/015/30	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,697,436		
Equalized Assessed Valuation:	\$43,254,787		
Population:	5,029		
Employees:			
	Full Time:	67	
	Part Time:	32	
	Salaries Paid:	\$3,955,285	

Blended Component Units
Number Submitted = 2
Development Commission
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,638,691	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$724	\$673	\$514
Revenue Collected During FY 18:	\$4,557,230	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,800,578	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$906	\$872	\$694
Per Capita Expenditures:	\$1,153	\$841	\$704
Revenues over (under) Expenditures:	-\$1,243,348	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.94%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,374,993	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$472	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,418,419	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,307,254	-\$6,072,573	\$237,091

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:	\$18,509,517	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,681	\$1,752	\$798
General Obligation Debt over EAV:	25.19%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14,407,417	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,865	\$1,692	\$1,322
Revenue Collected During FY 18:	\$12,840,047	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$11,240,624	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2,553	\$550	\$393
Per Capita Expenditures:	\$2,235	\$502	\$369
Operating Income (loss):	\$1,599,423	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	142.43%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$16,009,690	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,183	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairmont City Village		
Unit Code:	088/055/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,451,000		
Equalized Assessed Valuation:	\$16,194,089		
Population:	2,436		
Employees:			
Full Time:		14	
Part Time:		52	
Salaries Paid:		\$1,108,933	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,335,124	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,369	\$673	\$514
Revenue Collected During FY 18:	\$3,264,647	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,716,497	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,340	\$872	\$694
Per Capita Expenditures:	\$1,115	\$841	\$704
Revenues over (under) Expenditures:	\$548,150	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	119.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,235,838	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,328	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,092,995	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,142,843	-\$6,072,573	\$237,091

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:	\$136,335	\$13,729,977	\$2,917,395
Per Capita Debt:	\$56	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$336.272	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$138	\$1,692	\$1,322
Revenue Collected During FY 18:	\$154.972	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$213.643	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$64	\$550	\$393
Per Capita Expenditures:	\$88	\$502	\$369
Operating Income (loss):	-\$58.671	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	432.98%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$925.037	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$380	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fairmount Village											
Unit Code:	092/035/32	County:	Vermilion									
Fiscal Year End:	4/30/2018											
Accounting Method:	Modified Accrual											
Appropriation or Budget:	\$683,000											
Equalized Assessed Valuation:	\$3,988,721											
Population:	642											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">18</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$87,171</td> </tr> </table>			Full Time:			Part Time:	18		Salaries Paid:	\$87,171	
Full Time:												
Part Time:	18											
Salaries Paid:	\$87,171											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$389,237	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$606	\$1,048	\$581
Revenue Collected During FY 18:	\$188,337	\$310,057	\$126,093
Expenditures During FY 18:	\$147,944	\$288,976	\$119,948
Per Capita Revenue:	\$293	\$884	\$338
Per Capita Expenditures:	\$230	\$828	\$325
Revenues over (under) Expenditures:	\$40,393	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	290.40%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$429,630	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$669	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,365	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$379,265	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$93.093	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$145	\$2,410	\$1,081
Revenue Collected During FY 18:	\$86.810	\$259,125	\$96,372
Expenditures During FY 18:	\$66.261	\$253,615	\$101,344
Per Capita Revenue:	\$135	\$670	\$266
Per Capita Expenditures:	\$103	\$690	\$274
Operating Income (loss):	\$20.549	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	171.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$113.642	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$177	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fairview Village		
Unit Code:	029/050/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$743,800		
Equalized Assessed Valuation:	\$4,909,259		
Population:	522		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$59,300		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$358,684	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$687	\$1,048	\$581
Revenue Collected During FY 18:	\$198,410	\$310,057	\$126,093
Expenditures During FY 18:	\$175,660	\$288,976	\$119,948
Per Capita Revenue:	\$380	\$884	\$338
Per Capita Expenditures:	\$337	\$828	\$325
Revenues over (under) Expenditures:	\$22,750	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	218.83%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$384,400	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$736	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$218,310	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$166,080	-\$22,956	\$91,815

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:	\$547,596	\$408,875	\$34,803
Per Capita Debt:	\$1,049	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$735.687	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.409	\$2,410	\$1,081
Revenue Collected During FY 18:	\$173.603	\$259,125	\$96,372
Expenditures During FY 18:	\$180.017	\$253,615	\$101,344
Per Capita Revenue:	\$333	\$670	\$266
Per Capita Expenditures:	\$345	\$690	\$274
Operating Income (loss):	-\$6.414	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	403.47%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$726.307	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.391	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fairview Heights City		
Unit Code:	088/060/30	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,634,040		
Equalized Assessed Valuation:	\$378,544,064		
Population:	16,588		
Employees:			
	Full Time:	113	
	Part Time:	58	
	Salaries Paid:	\$8,354,465	

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,350,338	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$986	\$673	\$514
Revenue Collected During FY 18:	\$23,426,292	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$26,641,489	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,412	\$872	\$694
Per Capita Expenditures:	\$1,606	\$841	\$704
Revenues over (under) Expenditures:	-\$3,215,197	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	117.39%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$31,275,531	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,885	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,913,959	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$12,042,518	-\$6,072,573	\$237,091

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:	\$18,494,750	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,115	\$1,752	\$798
General Obligation Debt over EAV:	4.89%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Farina Village		
Unit Code:	026/020/32	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,040,050		
Equalized Assessed Valuation:	\$7,010,068		
Population:	600		
Employees:			
Full Time:	4		
Part Time:	37		
Salaries Paid:	\$214,214		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$707,215	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,179	\$1,048	\$581
Revenue Collected During FY 18:	\$603,821	\$310,057	\$126,093
Expenditures During FY 18:	\$576,515	\$288,976	\$119,948
Per Capita Revenue:	\$1,006	\$884	\$338
Per Capita Expenditures:	\$961	\$828	\$325
Revenues over (under) Expenditures:	\$27,306	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	144.75%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$834,521	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,391	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$363,914	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$470,607	-\$22,956	\$91,815

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:	\$142,580	\$408,875	\$34,803
Per Capita Debt:	\$238	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,855,251	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.759	\$2,410	\$1,081
Revenue Collected During FY 18:	\$783,884	\$259,125	\$96,372
Expenditures During FY 18:	\$607,088	\$253,615	\$101,344
Per Capita Revenue:	\$1.306	\$670	\$266
Per Capita Expenditures:	\$1.012	\$690	\$274
Operating Income (loss):	\$176,796	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	482.97%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,932,047	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.887	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Farmer City City		
Unit Code:	020/020/30	County:	Dewitt
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,255,367		
Equalized Assessed Valuation:	\$25,849,795		
Population:	1,977		
Employees:			
Full Time:	23		
Part Time:	27		
Salaries Paid:	\$1,065,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,929,325	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,482	\$673	\$514
Revenue Collected During FY 18:	\$1,982,059	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,869,412	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,003	\$872	\$694
Per Capita Expenditures:	\$946	\$841	\$704
Revenues over (under) Expenditures:	\$112,647	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	164.58%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,076,675	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,556	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,976,917	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$517,884	-\$6,072,573	\$237,091

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:	\$1,430,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$723	\$1,752	\$798
General Obligation Debt over EAV:	1.16%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,260,183	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.167	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,363,065	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,285,511	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.701	\$550	\$393
Per Capita Expenditures:	\$1.662	\$502	\$369
Operating Income (loss):	\$77,554	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	192.90%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,337,737	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.206	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Farmersville Village		
Unit Code:	068/030/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,184,000		
Equalized Assessed Valuation:	\$7,701,059		
Population:	689		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$215,471		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$254,654	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$370	\$1,048	\$581
Revenue Collected During FY 18:	\$641,365	\$310,057	\$126,093
Expenditures During FY 18:	\$702,304	\$288,976	\$119,948
Per Capita Revenue:	\$931	\$884	\$338
Per Capita Expenditures:	\$1,019	\$828	\$325
Revenues over (under) Expenditures:	-\$60,939	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	20.79%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$146,044	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$212	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,597	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$101,447	-\$22,956	\$91,815

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:	\$460,000	\$408,875	\$34,803
Per Capita Debt:	\$668	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$530,421	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$770	\$2,410	\$1,081
Revenue Collected During FY 18:	\$203,446	\$259,125	\$96,372
Expenditures During FY 18:	\$263,193	\$253,615	\$101,344
Per Capita Revenue:	\$295	\$670	\$266
Per Capita Expenditures:	\$382	\$690	\$274
Operating Income (loss):	-\$59,747	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	203.17%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$534,719	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$776	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Farmington City		
Unit Code:	029/055/30	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,812,240		
Equalized Assessed Valuation:	\$21,600,646		
Population:	2,280		
Employees:			
Full Time:	13		
Part Time:	9		
Salaries Paid:	\$615,216		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$741,155	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$325	\$673	\$514
Revenue Collected During FY 18:	\$1,964,793	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,745,012	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$862	\$872	\$694
Per Capita Expenditures:	\$765	\$841	\$704
Revenues over (under) Expenditures:	\$219,781	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,015,716	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$445	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$351,455	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$179,155	-\$6,072,573	\$237,091

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:	\$2,948,055	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,293	\$1,752	\$798
General Obligation Debt over EAV:	13.29%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,638,359	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.157	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,948,625	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,028,164	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$855	\$550	\$393
Per Capita Expenditures:	\$451	\$502	\$369
Operating Income (loss):	\$920,461	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	344.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,539,454	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.552	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fayetteville Village											
Unit Code:	088/065/32	County:	St. Clair									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$598,686											
Equalized Assessed Valuation:	\$2,297,659											
Population:	366											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">27</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$78,764</td> </tr> </table>			Full Time:			Part Time:	27		Salaries Paid:	\$78,764	
Full Time:												
Part Time:	27											
Salaries Paid:	\$78,764											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$190,677	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$521	\$1,048	\$581
Revenue Collected During FY 18:	\$242,665	\$310,057	\$126,093
Expenditures During FY 18:	\$179,594	\$288,976	\$119,948
Per Capita Revenue:	\$663	\$884	\$338
Per Capita Expenditures:	\$491	\$828	\$325
Revenues over (under) Expenditures:	\$63,071	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	141.29%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$253,748	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$693	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$247,287	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$6,461	-\$22,956	\$91,815

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:	\$1,654,000	\$408,875	\$34,803
Per Capita Debt:	\$4,519	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,899,886	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.191	\$2,410	\$1,081
Revenue Collected During FY 18:	\$338,939	\$259,125	\$96,372
Expenditures During FY 18:	\$332,569	\$253,615	\$101,344
Per Capita Revenue:	\$926	\$670	\$266
Per Capita Expenditures:	\$909	\$690	\$274
Operating Income (loss):	\$6,370	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	573.19%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,906,256	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.208	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ferris Village		
Unit Code:	034/045/32	County:	Hancock
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$73,565		
Equalized Assessed Valuation:	\$1,238,726		
Population:	152		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$69,461	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$457	\$1,048	\$581
Revenue Collected During FY 18:	\$35,396	\$310,057	\$126,093
Expenditures During FY 18:	\$27,540	\$288,976	\$119,948
Per Capita Revenue:	\$233	\$884	\$338
Per Capita Expenditures:	\$181	\$828	\$325
Revenues over (under) Expenditures:	\$7,856	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	280.74%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$77,317	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$509	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,642	\$6,514	\$
Total Unreserved Funds:	\$64,675	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fidelity Village		
Unit Code:	042/015/32	County:	Jersey
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$36,300		
Equalized Assessed Valuation:	\$101,088		
Population:	114		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,890	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$324	\$1,048	\$581
Revenue Collected During FY 18:	\$21,804	\$310,057	\$126,093
Expenditures During FY 18:	\$13,994	\$288,976	\$119,948
Per Capita Revenue:	\$191	\$884	\$338
Per Capita Expenditures:	\$123	\$828	\$325
Revenues over (under) Expenditures:	\$7,810	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	319.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$44,700	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$392	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$52,707	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fieldon Village		
Unit Code:	042/020/32	County:	Jersey
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$90,610		
Equalized Assessed Valuation:	\$1,937,253		
Population:	239		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$403,717	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,689	\$1,048	\$581
Revenue Collected During FY 18:	\$71,605	\$310,057	\$126,093
Expenditures During FY 18:	\$38,419	\$288,976	\$119,948
Per Capita Revenue:	\$300	\$884	\$338
Per Capita Expenditures:	\$161	\$828	\$325
Revenues over (under) Expenditures:	\$33,186	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1137.21%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$436,903	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,828	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,705	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$419,198	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$252.608	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.057	\$2,410	\$1,081
Revenue Collected During FY 18:	\$71.854	\$259,125	\$96,372
Expenditures During FY 18:	\$52.191	\$253,615	\$101,344
Per Capita Revenue:	\$301	\$670	\$266
Per Capita Expenditures:	\$218	\$690	\$274
Operating Income (loss):	\$19.663	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	521.68%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$272.271	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.139	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fillmore Village		
Unit Code:	068/035/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$510,512		
Equalized Assessed Valuation:	\$1,574,094		
Population:	330		
Employees:			
Full Time:	3		
Part Time:	4		
Salaries Paid:	\$60,180		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,305	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$95	\$1,048	\$581
Revenue Collected During FY 18:	\$124,265	\$310,057	\$126,093
Expenditures During FY 18:	\$109,184	\$288,976	\$119,948
Per Capita Revenue:	\$377	\$884	\$338
Per Capita Expenditures:	\$331	\$828	\$325
Revenues over (under) Expenditures:	\$15,081	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	42.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$46,386	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$141	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,357	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$19,029	-\$22,956	\$91,815

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:	\$293,511	\$408,875	\$34,803
Per Capita Debt:	\$889	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$659.670	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.999	\$2,410	\$1,081
Revenue Collected During FY 18:	\$95.227	\$259,125	\$96,372
Expenditures During FY 18:	\$122.788	\$253,615	\$101,344
Per Capita Revenue:	\$289	\$670	\$266
Per Capita Expenditures:	\$372	\$690	\$274
Operating Income (loss):	-\$27.561	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	514.80%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$632.109	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.915	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Findlay Village		
Unit Code:	086/015/32	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,568,585		
Equalized Assessed Valuation:	\$6,155,882		
Population:	664		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$182,449		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$378,120	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$569	\$1,048	\$581
Revenue Collected During FY 18:	\$282,740	\$310,057	\$126,093
Expenditures During FY 18:	\$243,147	\$288,976	\$119,948
Per Capita Revenue:	\$426	\$884	\$338
Per Capita Expenditures:	\$366	\$828	\$325
Revenues over (under) Expenditures:	\$39,593	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	176.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$428,213	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$645	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$173,970	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$254,243	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,299,999	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4,970	\$2,410	\$1,081
Revenue Collected During FY 18:	\$582,260	\$259,125	\$96,372
Expenditures During FY 18:	\$575,099	\$253,615	\$101,344
Per Capita Revenue:	\$877	\$670	\$266
Per Capita Expenditures:	\$866	\$690	\$274
Operating Income (loss):	\$7,161	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	573.23%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$3,296,660	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4,965	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fisher Village		
Unit Code:	010/025/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,341,300		
Equalized Assessed Valuation:	\$18,124,129		
Population:	1,961		
Employees:			
Full Time:	5		
Part Time:	11		
Salaries Paid:	\$325,378		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$530,116	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$270	\$673	\$514
Revenue Collected During FY 18:	\$1,493,609	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,565,982	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$762	\$872	\$694
Per Capita Expenditures:	\$799	\$841	\$704
Revenues over (under) Expenditures:	-\$72,373	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	484.03%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,579,784	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$3,865	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$401,812	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,475,090	-\$6,072,573	\$237,091

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:	\$5,336,999	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,722	\$1,752	\$798
General Obligation Debt over EAV:	7.43%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,152,080	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$587	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,937,557	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$542,660	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$3,028	\$550	\$393
Per Capita Expenditures:	\$277	\$502	\$369
Operating Income (loss):	\$5,394,897	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-104.99%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$569,764	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$291	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fithian Village		
Unit Code:	092/040/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$319,530		
Equalized Assessed Valuation:	\$4,604,309		
Population:	506		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$75,524		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$157,026	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$310	\$1,048	\$581
Revenue Collected During FY 18:	\$174,501	\$310,057	\$126,093
Expenditures During FY 18:	\$157,757	\$288,976	\$119,948
Per Capita Revenue:	\$345	\$884	\$338
Per Capita Expenditures:	\$312	\$828	\$325
Revenues over (under) Expenditures:	\$16,744	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	110.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$173,770	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$343	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,032	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$136,738	-\$22,956	\$91,815

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:	\$811,473	\$408,875	\$34,803
Per Capita Debt:	\$1,604	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$91.104	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$180	\$2,410	\$1,081
Revenue Collected During FY 18:	\$161.369	\$259,125	\$96,372
Expenditures During FY 18:	\$160.062	\$253,615	\$101,344
Per Capita Revenue:	\$319	\$670	\$266
Per Capita Expenditures:	\$316	\$690	\$274
Operating Income (loss):	\$1.307	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	57.73%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$92.411	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$183	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Flanagan Village		
Unit Code:	053/045/32	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,365,950		
Equalized Assessed Valuation:	\$10,877,845		
Population:	1,069		
Employees:			
Full Time:		5	
Part Time:		3	
Salaries Paid:		\$96,154	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$812,956	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$760	\$673	\$514
Revenue Collected During FY 18:	\$367,022	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$298,579	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$343	\$872	\$694
Per Capita Expenditures:	\$279	\$841	\$704
Revenues over (under) Expenditures:	\$68,443	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	298.39%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$890,937	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$833	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$240,426	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$650,511	-\$6,072,573	\$237,091

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:	\$347,463	\$13,729,977	\$2,917,395
Per Capita Debt:	\$325	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$587.801	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$550	\$1,692	\$1,322
Revenue Collected During FY 18:	\$364.750	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$340.314	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$341	\$550	\$393
Per Capita Expenditures:	\$318	\$502	\$369
Operating Income (loss):	\$24.436	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	178.14%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$606.237	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$567	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Flat Rock Village		
Unit Code:	017/010/32	County:	Crawford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$770,050		
Equalized Assessed Valuation:	\$1,921,784		
Population:	331		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$77,784		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,089	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$351	\$1,048	\$581
Revenue Collected During FY 18:	\$106,823	\$310,057	\$126,093
Expenditures During FY 18:	\$125,679	\$288,976	\$119,948
Per Capita Revenue:	\$323	\$884	\$338
Per Capita Expenditures:	\$380	\$828	\$325
Revenues over (under) Expenditures:	-\$18,856	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	85.32%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$107,233	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$324	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,986	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$88,247	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,087,007	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,284	\$2,410	\$1,081
Revenue Collected During FY 18:	\$288,546	\$259,125	\$96,372
Expenditures During FY 18:	\$277,776	\$253,615	\$101,344
Per Capita Revenue:	\$872	\$670	\$266
Per Capita Expenditures:	\$839	\$690	\$274
Operating Income (loss):	\$10,770	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	391.60%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,087,777	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,286	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Flora City		
Unit Code:	013/015/30	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,821,114		
Equalized Assessed Valuation:	\$55,424,733		
Population:	4,882		
Employees:			
Full Time:		58	
Part Time:		5	
Salaries Paid:		\$3,558,908	

Blended Component Units
Number Submitted = 1 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,597,405	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$942	\$673	\$514
Revenue Collected During FY 18:	\$3,922,908	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,006,445	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$804	\$872	\$694
Per Capita Expenditures:	\$1,025	\$841	\$704
Revenues over (under) Expenditures:	-\$1,083,537	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	99.83%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,997,868	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,024	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,279,133	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$4,158,309	-\$6,072,573	\$237,091

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:	\$21,442,030	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,392	\$1,752	\$798
General Obligation Debt over EAV:	29.44%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$23,201,130	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.752	\$1,692	\$1,322
Revenue Collected During FY 18:	\$19,606,732	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$16,485,238	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$4.016	\$550	\$393
Per Capita Expenditures:	\$3.377	\$502	\$369
Operating Income (loss):	\$3,121,494	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	123.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$20,374,685	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.173	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Florence Village		
Unit Code:	075/030/32	County:	Pike
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,500		
Equalized Assessed Valuation:	\$947,738		
Population:	38		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,671	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$912	\$1,048	\$581
Revenue Collected During FY 18:	\$18,542	\$310,057	\$126,093
Expenditures During FY 18:	\$8,957	\$288,976	\$119,948
Per Capita Revenue:	\$488	\$884	\$338
Per Capita Expenditures:	\$236	\$828	\$325
Revenues over (under) Expenditures:	\$9,585	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	494.09%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$44,256	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,165	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$44,256	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Flossmoor Village		
Unit Code:	016/185/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,528,342		
Equalized Assessed Valuation:	\$242,753,750		
Population:	9,464		
Employees:			
Full Time:	55		
Part Time:	89		
Salaries Paid:	\$5,471,659		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,794,378	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$824	\$673	\$514
Revenue Collected During FY 18:	\$9,905,789	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,077,668	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,047	\$872	\$694
Per Capita Expenditures:	\$1,171	\$841	\$704
Revenues over (under) Expenditures:	-\$1,171,879	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	53.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,953,087	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$629	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,076,051	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$11,010,232	-\$6,072,573	\$237,091

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:	\$22,435,418	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,371	\$1,752	\$798
General Obligation Debt over EAV:	3.53%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$20,241,440	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.139	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,775,551	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,752,685	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$505	\$550	\$393
Per Capita Expenditures:	\$502	\$502	\$369
Operating Income (loss):	\$22,866	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	430.23%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$20,447,656	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.161	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Foosland Village		
Unit Code:	010/030/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$30,900		
Equalized Assessed Valuation:	\$697,130		
Population:	101		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$2,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,933	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$445	\$1,048	\$581
Revenue Collected During FY 18:	\$22,394	\$310,057	\$126,093
Expenditures During FY 18:	\$17,722	\$288,976	\$119,948
Per Capita Revenue:	\$222	\$884	\$338
Per Capita Expenditures:	\$175	\$828	\$325
Revenues over (under) Expenditures:	\$4,672	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	279.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$49,605	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$491	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$49,605	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ford Heights Village		
Unit Code:	016/155/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,730,346		
Equalized Assessed Valuation:	\$11,765,037		
Population:	2,754		
Employees:			
Full Time:		8	
Part Time:		35	
Salaries Paid:		\$707,778	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$1,491,589	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$542	\$673	\$514
Revenue Collected During FY 18:	\$1,519,023	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,051,245	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$552	\$872	\$694
Per Capita Expenditures:	\$745	\$841	\$704
Revenues over (under) Expenditures:	-\$532,222	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-98.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$2,023,811	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$735	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,060,189	-\$6,072,573	\$237,091

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:	\$2,555,040	\$13,729,977	\$2,917,395
Per Capita Debt:	\$928	\$1,752	\$798
General Obligation Debt over EAV:	21.72%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$1,195,178	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	-\$434	\$1,692	\$1,322
Revenue Collected During FY 18:	\$670,321	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$761,069	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$243	\$550	\$393
Per Capita Expenditures:	\$276	\$502	\$369
Operating Income (loss):	-\$90,748	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-168.96%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$1,285,926	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$467	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Forest City Village		
Unit Code:	060/020/32	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$146,835		
Equalized Assessed Valuation:	\$1,477,238		
Population:	246		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$45,411		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$72,662	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$295	\$1,048	\$581
Revenue Collected During FY 18:	\$97,124	\$310,057	\$126,093
Expenditures During FY 18:	\$106,823	\$288,976	\$119,948
Per Capita Revenue:	\$395	\$884	\$338
Per Capita Expenditures:	\$434	\$828	\$325
Revenues over (under) Expenditures:	-\$9,699	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	58.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$62,963	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$256	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,749	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$43,214	-\$22,956	\$91,815

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:	\$92,000	\$408,875	\$34,803
Per Capita Debt:	\$374	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$413.810	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.682	\$2,410	\$1,081
Revenue Collected During FY 18:	\$31.424	\$259,125	\$96,372
Expenditures During FY 18:	\$53.050	\$253,615	\$101,344
Per Capita Revenue:	\$128	\$670	\$266
Per Capita Expenditures:	\$216	\$690	\$274
Operating Income (loss):	-\$21.626	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	739.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$392.184	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.594	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forest Park Village		
Unit Code:	016/190/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,347,563		
Equalized Assessed Valuation:	\$361,111,661		
Population:	13,951		
Employees:			
	Full Time:	117	
	Part Time:	84	
	Salaries Paid:	\$9,474,526	

Blended Component Units
Number Submitted = 2
Firefighters' Pension Fund
Police Pension Fund

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,842,705	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$777	\$673	\$514
Revenue Collected During FY 18:	\$21,602,357	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$22,480,082	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,548	\$872	\$694
Per Capita Expenditures:	\$1,611	\$841	\$704
Revenues over (under) Expenditures:	-\$877,725	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.36%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,871,446	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$779	\$718	\$539
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,290,994	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$54,772,129	-\$6,072,573	\$237,091

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:	\$69,684,745	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,995	\$1,752	\$798
General Obligation Debt over EAV:	1.80%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$11,541,347	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$827	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,109,111	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,924,939	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$438	\$550	\$393
Per Capita Expenditures:	\$281	\$502	\$369
Operating Income (loss):	\$2,184,172	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	326.77%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$12,825,519	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$919	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Forest View Village		
Unit Code:	016/195/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,212,319		
Equalized Assessed Valuation:	\$60,402,673		
Population:	698		
Employees:			
Full Time:	18		
Part Time:	70		
Salaries Paid:	\$2,254,412		

Blended Component Units
Number Submitted = 2
Firefighters' Pension Fund
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,353,164	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$3,371	\$1,048	\$581
Revenue Collected During FY 18:	\$4,450,726	\$310,057	\$126,093
Expenditures During FY 18:	\$3,936,065	\$288,976	\$119,948
Per Capita Revenue:	\$6,376	\$884	\$338
Per Capita Expenditures:	\$5,639	\$828	\$325
Revenues over (under) Expenditures:	\$514,661	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	72.86%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$2,867,825	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$4,109	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$476,869	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$6,164,974	-\$22,956	\$91,815

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:	\$970,000	\$408,875	\$34,803
Per Capita Debt:	\$1,390	\$965	\$78
General Obligation Debt over EAV:	1.61%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,790,707	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,565	\$2,410	\$1,081
Revenue Collected During FY 18:	\$489,777	\$259,125	\$96,372
Expenditures During FY 18:	\$433,831	\$253,615	\$101,344
Per Capita Revenue:	\$702	\$670	\$266
Per Capita Expenditures:	\$622	\$690	\$274
Operating Income (loss):	\$55,946	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	425.66%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,846,653	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,646	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forrest Village		
Unit Code:	053/050/32	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,092,800		
Equalized Assessed Valuation:	\$12,657,641		
Population:	1,177		
Employees:			
Full Time:	4		
Part Time:	3		
Salaries Paid:	\$211,282		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,001,925	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$851	\$673	\$514
Revenue Collected During FY 18:	\$636,278	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$478,489	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$541	\$872	\$694
Per Capita Expenditures:	\$407	\$841	\$704
Revenues over (under) Expenditures:	\$157,789	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	242.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,159,714	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$985	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,090	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,093,619	-\$6,072,573	\$237,091

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:	\$1,009,715	\$13,729,977	\$2,917,395
Per Capita Debt:	\$858	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,574,967	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,338	\$1,692	\$1,322
Revenue Collected During FY 18:	\$345,797	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$426,783	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$294	\$550	\$393
Per Capita Expenditures:	\$363	\$502	\$369
Operating Income (loss):	-\$80,986	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	350.06%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,493,981	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,269	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forreston Village		
Unit Code:	071/025/32	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,980,255		
Equalized Assessed Valuation:	\$15,000,241		
Population:	1,446		
Employees:			
Full Time:		5	
Part Time:		8	
Salaries Paid:	\$321,876		

Blended Component Units
Number Submitted = 1 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,080,140	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$747	\$673	\$514
Revenue Collected During FY 18:	\$655,785	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$689,701	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$454	\$872	\$694
Per Capita Expenditures:	\$477	\$841	\$704
Revenues over (under) Expenditures:	-\$33,916	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	151.69%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,046,224	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$724	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$386,486	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$507,709	-\$6,072,573	\$237,091

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:	\$2,384,778	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,649	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,631,062	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,820	\$1,692	\$1,322
Revenue Collected During FY 18:	\$629,917	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$588,035	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$436	\$550	\$393
Per Capita Expenditures:	\$407	\$502	\$369
Operating Income (loss):	\$41,882	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	454.56%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,672,944	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,849	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Forsyth Village		
Unit Code:	055/025/32	County:	Macon
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,930,400		
Equalized Assessed Valuation:	\$132,268,607		
Population:	3,584		
Employees:			
Full Time:	14		
Part Time:	33		
Salaries Paid:	\$778,664		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,645,132	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$2,970	\$673	\$514
Revenue Collected During FY 18:	\$6,520,534	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,576,668	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,819	\$872	\$694
Per Capita Expenditures:	\$998	\$841	\$704
Revenues over (under) Expenditures:	\$2,943,866	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	323.38%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,566,243	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$3,227	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,942,821	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$13,238,540	-\$6,072,573	\$237,091

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:	\$2,198,065	\$13,729,977	\$2,917,395
Per Capita Debt:	\$613	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,162,083	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,719	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,341,514	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,313,082	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$374	\$550	\$393
Per Capita Expenditures:	\$366	\$502	\$369
Operating Income (loss):	\$28,432	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	494.32%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,490,833	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,811	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fox Lake Village		
Unit Code:	049/025/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,137,042		
Equalized Assessed Valuation:	\$270,898,774		
Population:	10,579		
Employees:			
Full Time:	82		
Part Time:	5		
Salaries Paid:	\$6,323,459		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,215,357	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$966	\$673	\$514
Revenue Collected During FY 18:	\$13,116,360	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,079,830	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,240	\$872	\$694
Per Capita Expenditures:	\$1,047	\$841	\$704
Revenues over (under) Expenditures:	\$2,036,530	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	110.58%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,251,887	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,158	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,189,208	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$889,666	-\$6,072,573	\$237,091

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:	\$8,832,593	\$13,729,977	\$2,917,395
Per Capita Debt:	\$835	\$1,752	\$798
General Obligation Debt over EAV:	1.72%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$67,801,537	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$6.409	\$1,692	\$1,322
Revenue Collected During FY 18:	\$13,174,426	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,706,537	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.245	\$550	\$393
Per Capita Expenditures:	\$918	\$502	\$369
Operating Income (loss):	\$3,467,889	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	725.94%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$70,463,700	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$6.661	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fox River Grove Village		
Unit Code:	063/025/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,634,371		
Equalized Assessed Valuation:	\$131,525,520		
Population:	4,822		
Employees:			
Full Time:	22		
Part Time:	7		
Salaries Paid:	\$1,749,941		

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,886,526	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$806	\$673	\$514
Revenue Collected During FY 18:	\$3,812,684	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,095,387	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$791	\$872	\$694
Per Capita Expenditures:	\$642	\$841	\$704
Revenues over (under) Expenditures:	\$717,297	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	132.91%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,113,959	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$853	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,555,716	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,470,041	-\$6,072,573	\$237,091

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:	\$3,687,500	\$13,729,977	\$2,917,395
Per Capita Debt:	\$765	\$1,752	\$798
General Obligation Debt over EAV:	0.63%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,237,219	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.293	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,026,229	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,099,760	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$420	\$550	\$393
Per Capita Expenditures:	\$435	\$502	\$369
Operating Income (loss):	-\$73,531	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	278.33%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,844,338	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.212	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Frankfort Village		
Unit Code:	099/045/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,158,284		
Equalized Assessed Valuation:	\$873,860,830		
Population:	19,644		
Employees:			
Full Time:		81	
Part Time:		67	
Salaries Paid:		\$7,005,347	

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,671,341	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$340	\$673	\$514
Revenue Collected During FY 18:	\$16,577,372	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,602,029	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$844	\$872	\$694
Per Capita Expenditures:	\$642	\$841	\$704
Revenues over (under) Expenditures:	\$3,975,343	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	55.95%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,051,322	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$359	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$926,265	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,891,938	-\$6,072,573	\$237,091

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:	\$36,299,392	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,848	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$92,677,321	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4,718	\$1,692	\$1,322
Revenue Collected During FY 18:	\$10,242,823	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,706,369	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$521	\$550	\$393
Per Capita Expenditures:	\$443	\$502	\$369
Operating Income (loss):	\$1,536,454	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1082.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$94,217,611	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4,796	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Franklin Village		
Unit Code:	069/020/32	County:	Morgan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,220,561		
Equalized Assessed Valuation:	\$6,157,782		
Population:	590		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$163,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,361	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$129	\$1,048	\$581
Revenue Collected During FY 18:	\$297,512	\$310,057	\$126,093
Expenditures During FY 18:	\$307,583	\$288,976	\$119,948
Per Capita Revenue:	\$504	\$884	\$338
Per Capita Expenditures:	\$521	\$828	\$325
Revenues over (under) Expenditures:	-\$10,071	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	21.55%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$66,290	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$112	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,174	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$18,884	-\$22,956	\$91,815

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:	\$1,807,241	\$408,875	\$34,803
Per Capita Debt:	\$3,063	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,601,227	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$9,494	\$2,410	\$1,081
Revenue Collected During FY 18:	\$731,934	\$259,125	\$96,372
Expenditures During FY 18:	\$869,756	\$253,615	\$101,344
Per Capita Revenue:	\$1,241	\$670	\$266
Per Capita Expenditures:	\$1,474	\$690	\$274
Operating Income (loss):	-\$137,822	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	628.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$5,463,405	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$9,260	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Franklin Grove Village		
Unit Code:	052/030/32	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,034,280		
Equalized Assessed Valuation:	\$8,960,909		
Population:	957		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$252,972		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,004,812	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,050	\$1,048	\$581
Revenue Collected During FY 18:	\$565,974	\$310,057	\$126,093
Expenditures During FY 18:	\$508,318	\$288,976	\$119,948
Per Capita Revenue:	\$591	\$884	\$338
Per Capita Expenditures:	\$531	\$828	\$325
Revenues over (under) Expenditures:	\$57,656	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	209.02%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,062,468	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,110	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$699,144	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$363,324	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,595,355	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,667	\$2,410	\$1,081
Revenue Collected During FY 18:	\$304,245	\$259,125	\$96,372
Expenditures During FY 18:	\$220,854	\$253,615	\$101,344
Per Capita Revenue:	\$318	\$670	\$266
Per Capita Expenditures:	\$231	\$690	\$274
Operating Income (loss):	\$83,391	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	760.12%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,678,746	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,754	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Franklin Park Village		
Unit Code:	016/200/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$66,716,629		
Equalized Assessed Valuation:	\$675,140,515		
Population:	18,333		
Employees:			
Full Time:	152		
Part Time:	43		
Salaries Paid:	\$13,164,431		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,363,483	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$456	\$673	\$514
Revenue Collected During FY 18:	\$29,631,301	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$30,158,032	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,616	\$872	\$694
Per Capita Expenditures:	\$1,645	\$841	\$704
Revenues over (under) Expenditures:	-\$526,731	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	26.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,038,672	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$438	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,233,393	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$83,889,438	-\$6,072,573	\$237,091

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:	\$163,028,315	\$13,729,977	\$2,917,395
Per Capita Debt:	\$8,893	\$1,752	\$798
General Obligation Debt over EAV:	3.36%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$17,545,092	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$957	\$1,692	\$1,322
Revenue Collected During FY 18:	\$13,101,844	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$13,682,216	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$715	\$550	\$393
Per Capita Expenditures:	\$746	\$502	\$369
Operating Income (loss):	-\$580,372	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	147.93%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$20,239,620	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,104	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Freeburg Village		
Unit Code:	088/070/32	County:	St. Clair
Fiscal Year End:	3/31/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$10,795,245		
Equalized Assessed Valuation:	\$85,854,730		
Population:	4,262		
Employees:			
Full Time:	29		
Part Time:	57		
Salaries Paid:	\$1,860,860		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,472,614	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$346	\$673	\$514
Revenue Collected During FY 18:	\$2,626,604	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,383,306	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$616	\$872	\$694
Per Capita Expenditures:	\$559	\$841	\$704
Revenues over (under) Expenditures:	\$243,298	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.27%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,674,866	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$393	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$876,528	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$484,251	-\$6,072,573	\$237,091

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:	\$6,474,261	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,519	\$1,752	\$798
General Obligation Debt over EAV:	0.44%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,183,319	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.155	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,003,944	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,354,453	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.643	\$550	\$393
Per Capita Expenditures:	\$1.726	\$502	\$369
Operating Income (loss):	-\$350,509	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	121.11%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,906,841	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.090	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Freeman Spur Village		
Unit Code:	100/045/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$653,910		
Equalized Assessed Valuation:	\$1,141,679		
Population:	290		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$51,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$105,533	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$364	\$1,048	\$581
Revenue Collected During FY 18:	\$254,029	\$310,057	\$126,093
Expenditures During FY 18:	\$244,003	\$288,976	\$119,948
Per Capita Revenue:	\$876	\$884	\$338
Per Capita Expenditures:	\$841	\$828	\$325
Revenues over (under) Expenditures:	\$10,026	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	46.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$114,545	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$395	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,929	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$80,616	-\$22,956	\$91,815

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:	\$283,655	\$408,875	\$34,803
Per Capita Debt:	\$978	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$842.327	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.905	\$2,410	\$1,081
Revenue Collected During FY 18:	\$135.760	\$259,125	\$96,372
Expenditures During FY 18:	\$176.984	\$253,615	\$101,344
Per Capita Revenue:	\$468	\$670	\$266
Per Capita Expenditures:	\$610	\$690	\$274
Operating Income (loss):	-\$41.224	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	453.21%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$802.117	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.766	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Freeport City		
Unit Code:	089/025/30	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,021,882		
Equalized Assessed Valuation:	\$213,716,531		
Population:	24,091		
Employees:			
	Full Time:	186	
	Part Time:	36	
	Salaries Paid:	\$11,335,179	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,418,885	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$349	\$673	\$514
Revenue Collected During FY 18:	\$26,479,188	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$25,828,148	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,099	\$872	\$694
Per Capita Expenditures:	\$1,072	\$841	\$704
Revenues over (under) Expenditures:	\$651,040	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	36.03%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,304,744	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$386	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,294,833	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$41,743,908	-\$6,072,573	\$237,091

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:	\$41,298,998	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,714	\$1,752	\$798
General Obligation Debt over EAV:	10.31%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$33,580,980	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.394	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,652,634	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,330,666	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$484	\$550	\$393
Per Capita Expenditures:	\$387	\$502	\$369
Operating Income (loss):	\$2,321,968	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	384.78%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$35,902,948	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.490	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Fulton City		
Unit Code:	098/030/30	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,806,300		
Equalized Assessed Valuation:	\$51,256,269		
Population:	3,360		
Employees:			
Full Time:	17		
Part Time:	5		
Salaries Paid:	\$1,062,653		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,097,419	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$624	\$673	\$514
Revenue Collected During FY 18:	\$2,534,673	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,503,060	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$754	\$872	\$694
Per Capita Expenditures:	\$745	\$841	\$704
Revenues over (under) Expenditures:	\$31,613	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	82.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,063,409	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$614	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,824,451	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$910,721	-\$6,072,573	\$237,091

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:	\$6,228,918	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,854	\$1,752	\$798
General Obligation Debt over EAV:	4.53%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,487,895	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$740	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,348,618	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,364,960	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$401	\$550	\$393
Per Capita Expenditures:	\$406	\$502	\$369
Operating Income (loss):	-\$16,342	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	180.34%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,461,553	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$733	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Fults Village		
Unit Code:	067/015/32	County:	Monroe
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,445		
Equalized Assessed Valuation:	\$342,439		
Population:	24		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,664	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$4,319	\$1,048	\$581
Revenue Collected During FY 18:	\$9,838	\$310,057	\$126,093
Expenditures During FY 18:	\$10,445	\$288,976	\$119,948
Per Capita Revenue:	\$410	\$884	\$338
Per Capita Expenditures:	\$435	\$828	\$325
Revenues over (under) Expenditures:	-\$607	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	986.66%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$103,057	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$4,294	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,581	\$6,514	\$
Total Unreserved Funds:	\$34,476	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Galatia Village		
Unit Code:	082/020/32	County:	Saline
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,083,000		
Equalized Assessed Valuation:	\$5,674,502		
Population:	933		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$196,517		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,430,168	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,533	\$1,048	\$581
Revenue Collected During FY 18:	\$303,259	\$310,057	\$126,093
Expenditures During FY 18:	\$272,011	\$288,976	\$119,948
Per Capita Revenue:	\$325	\$884	\$338
Per Capita Expenditures:	\$292	\$828	\$325
Revenues over (under) Expenditures:	\$31,248	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	526.12%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,431,103	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,534	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$86,221	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$560,910	-\$22,956	\$91,815

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:	\$37,098	\$408,875	\$34,803
Per Capita Debt:	\$40	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,796,399	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,997	\$2,410	\$1,081
Revenue Collected During FY 18:	\$690,030	\$259,125	\$96,372
Expenditures During FY 18:	\$807,006	\$253,615	\$101,344
Per Capita Revenue:	\$740	\$670	\$266
Per Capita Expenditures:	\$865	\$690	\$274
Operating Income (loss):	-\$116,976	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	331.40%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,674,423	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,866	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Galena City		
Unit Code:	043/025/30	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,707,286		
Equalized Assessed Valuation:	\$100,187,172		
Population:	3,400		
Employees:			
Full Time:	30		
Part Time:	60		
Salaries Paid:	\$2,017,555		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,040,888	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,188	\$673	\$514
Revenue Collected During FY 18:	\$5,722,643	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,953,677	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,683	\$872	\$694
Per Capita Expenditures:	\$2,045	\$841	\$704
Revenues over (under) Expenditures:	-\$1,231,034	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	34.41%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,392,904	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$704	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$972,946	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$961,757	-\$6,072,573	\$237,091

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:	\$10,041,479	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,953	\$1,752	\$798
General Obligation Debt over EAV:	1.90%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,241,336	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.247	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,318,376	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,931,397	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$682	\$550	\$393
Per Capita Expenditures:	\$862	\$502	\$369
Operating Income (loss):	-\$613,021	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	126.72%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,714,695	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.093	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Galesburg City		
Unit Code:	048/025/30	County:	Knox
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$63,291,948		
Equalized Assessed Valuation:	\$338,014,245		
Population:	31,388		
Employees:			
	Full Time:	254	
	Part Time:	269	
	Salaries Paid:	\$15,838,530	

Blended Component Units
Number Submitted = 1
Galesburg Town

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,512,505	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$940	\$548	\$516
Revenue Collected During FY 18:	\$37,479,701	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$37,994,416	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,194	\$1,126	\$1,099
Per Capita Expenditures:	\$1,210	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$514,715	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	74.14%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$28,168,114	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$897	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,382,619	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$44,150,644	-\$89,138,099	-\$45,315,959

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:	\$117,191,186	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,734	\$2,479	\$1,921
General Obligation Debt over EAV:	7.90%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$27,194,944	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$866	\$1,462	\$1,218
Revenue Collected During FY 18:	\$9,414,855	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$8,621,231	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$300	\$455	\$319
Per Capita Expenditures:	\$275	\$427	\$321
Operating Income (loss):	\$793,624	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	324.65%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$27,988,568	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$892	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Galva City		
Unit Code:	037/050/30	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,727,345		
Equalized Assessed Valuation:	\$51,066,795		
Population:	2,589		
Employees:			
Full Time:	12		
Part Time:	57		
Salaries Paid:	\$751,031		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$140,845	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$54	\$673	\$514
Revenue Collected During FY 18:	\$5,112,777	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,181,029	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,975	\$872	\$694
Per Capita Expenditures:	\$2,001	\$841	\$704
Revenues over (under) Expenditures:	-\$68,252	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	0.09%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,844	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,504	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,340	-\$6,072,573	\$237,091

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:	\$3,324,932	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,284	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,535,364	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,366	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,407,196	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,311,111	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$544	\$550	\$393
Per Capita Expenditures:	\$506	\$502	\$369
Operating Income (loss):	\$96,085	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	276.97%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,631,449	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,403	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Gardner Village		
Unit Code:	032/045/32	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,722,800		
Equalized Assessed Valuation:	\$9,284,763		
Population:	1,444		
Employees:			
Full Time:	5		
Part Time:	7		
Salaries Paid:	\$165,127		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,291,440	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,587	\$673	\$514
Revenue Collected During FY 18:	\$1,989,036	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,873,707	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,377	\$872	\$694
Per Capita Expenditures:	\$1,298	\$841	\$704
Revenues over (under) Expenditures:	\$115,329	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	128.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,406,769	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,667	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,439,111	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,117,182	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,292,971	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,588	\$1,692	\$1,322
Revenue Collected During FY 18:	\$262,403	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$387,466	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$182	\$550	\$393
Per Capita Expenditures:	\$268	\$502	\$369
Operating Income (loss):	-\$125,063	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	559.51%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,167,908	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,501	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Garrett Village														
Unit Code:	021/025/32	County:	Douglas												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$57,700														
Equalized Assessed Valuation:	\$729,091														
Population:	162														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$86,367	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$533	\$1,048	\$581
Revenue Collected During FY 18:	\$45,766	\$310,057	\$126,093
Expenditures During FY 18:	\$37,386	\$288,976	\$119,948
Per Capita Revenue:	\$283	\$884	\$338
Per Capita Expenditures:	\$231	\$828	\$325
Revenues over (under) Expenditures:	\$8,380	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	262.12%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$97,997	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$605	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,756	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$66,241	-\$22,956	\$91,815

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:	\$41,712	\$408,875	\$34,803
Per Capita Debt:	\$257	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$254.033	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.568	\$2,410	\$1,081
Revenue Collected During FY 18:	\$41.402	\$259,125	\$96,372
Expenditures During FY 18:	\$45.510	\$253,615	\$101,344
Per Capita Revenue:	\$256	\$670	\$266
Per Capita Expenditures:	\$281	\$690	\$274
Operating Income (loss):	-\$4.108	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	542.02%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$246.675	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.523	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Gays Village														
Unit Code:	070/025/32	County:	Moultrie												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$101,250														
Equalized Assessed Valuation:	\$2,019,369														
Population:	281														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$288,780	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,028	\$1,048	\$581
Revenue Collected During FY 18:	\$68,182	\$310,057	\$126,093
Expenditures During FY 18:	\$65,003	\$288,976	\$119,948
Per Capita Revenue:	\$243	\$884	\$338
Per Capita Expenditures:	\$231	\$828	\$325
Revenues over (under) Expenditures:	\$3,179	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	449.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$291,959	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,039	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$291,958	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Geneseo City		
Unit Code:	037/055/30	County:	Henry
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,108,178		
Equalized Assessed Valuation:	\$138,882,981		
Population:	6,586		
Employees:			
Full Time:	69		
Part Time:	50		
Salaries Paid:	\$4,443,097		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,835,377	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$582	\$673	\$514
Revenue Collected During FY 18:	\$4,596,951	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,486,540	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$698	\$872	\$694
Per Capita Expenditures:	\$681	\$841	\$704
Revenues over (under) Expenditures:	\$110,411	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	83.16%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,730,968	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$566	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,431,411	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,935,594	-\$6,072,573	\$237,091

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:	\$21,298,184	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,234	\$1,752	\$798
General Obligation Debt over EAV:	0.77%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$25,152,159	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.819	\$1,692	\$1,322
Revenue Collected During FY 18:	\$10,211,620	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$10,272,964	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.551	\$550	\$393
Per Capita Expenditures:	\$1.560	\$502	\$369
Operating Income (loss):	-\$61,344	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	231.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$23,761,365	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.608	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Geneva City		
Unit Code:	045/045/30	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$96,642,535		
Equalized Assessed Valuation:	\$978,064,190		
Population:	21,495		
Employees:			
Full Time:	150		
Part Time:	69		
Salaries Paid:	\$14,189,470		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,995,904	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$325	\$673	\$514
Revenue Collected During FY 18:	\$18,796,382	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$17,718,257	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$874	\$872	\$694
Per Capita Expenditures:	\$824	\$841	\$704
Revenues over (under) Expenditures:	\$1,078,125	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	43.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,706,923	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$359	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,363,250	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$18,626,939	-\$6,072,573	\$237,091

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:	\$60,448,793	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,812	\$1,752	\$798
General Obligation Debt over EAV:	0.38%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$101,950,153	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.743	\$1,692	\$1,322
Revenue Collected During FY 18:	\$49,126,435	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$47,732,642	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.285	\$550	\$393
Per Capita Expenditures:	\$2.221	\$502	\$369
Operating Income (loss):	\$1,393,793	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	216.65%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$103,411,138	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.811	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Genoa City		
Unit Code:	019/020/30	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,235,990		
Equalized Assessed Valuation:	\$78,140,007		
Population:	5,193		
Employees:			
Full Time:	18		
Part Time:	39		
Salaries Paid:	\$1,374,682		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,346,409	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$452	\$673	\$514
Revenue Collected During FY 18:	\$3,141,217	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,114,783	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$605	\$872	\$694
Per Capita Expenditures:	\$600	\$841	\$704
Revenues over (under) Expenditures:	\$26,434	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	74.03%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,305,830	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$444	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,170,460	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,766,355	-\$6,072,573	\$237,091

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:	\$1,836,893	\$13,729,977	\$2,917,395
Per Capita Debt:	\$354	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,244,393	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,588	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,707,013	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,418,449	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$329	\$550	\$393
Per Capita Expenditures:	\$273	\$502	\$369
Operating Income (loss):	\$288,564	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	601.57%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,532,957	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,643	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Georgetown City		
Unit Code:	092/045/30	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,772,672		
Equalized Assessed Valuation:	\$18,802,898		
Population:	3,312		
Employees:			
Full Time:	14		
Part Time:	24		
Salaries Paid:	\$844,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,401,766	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$423	\$673	\$514
Revenue Collected During FY 18:	\$1,057,511	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,389,893	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$319	\$872	\$694
Per Capita Expenditures:	\$420	\$841	\$704
Revenues over (under) Expenditures:	-\$332,382	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	98.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,364,047	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$412	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$368,423	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,178,872	-\$6,072,573	\$237,091

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:	\$7,745,721	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,339	\$1,752	\$798
General Obligation Debt over EAV:	2.53%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,099,281	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,540	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,370,012	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,213,086	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$414	\$550	\$393
Per Capita Expenditures:	\$366	\$502	\$369
Operating Income (loss):	\$156,926	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	430.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,217,425	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,575	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	German Valley Village		
Unit Code:	089/030/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,393,450		
Equalized Assessed Valuation:	\$5,037,718		
Population:	450		
Employees:			
	Full Time:	1	
	Part Time:	18	
	Salaries Paid:	\$67,477	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$281,181	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$625	\$1,048	\$581
Revenue Collected During FY 18:	\$205,283	\$310,057	\$126,093
Expenditures During FY 18:	\$196,674	\$288,976	\$119,948
Per Capita Revenue:	\$456	\$884	\$338
Per Capita Expenditures:	\$437	\$828	\$325
Revenues over (under) Expenditures:	\$8,609	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	144.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$284,340	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$632	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,542	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$205,798	-\$22,956	\$91,815

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:	\$2,003,837	\$408,875	\$34,803
Per Capita Debt:	\$4,453	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$550.812	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.224	\$2,410	\$1,081
Revenue Collected During FY 18:	\$207.048	\$259,125	\$96,372
Expenditures During FY 18:	\$191.147	\$253,615	\$101,344
Per Capita Revenue:	\$460	\$670	\$266
Per Capita Expenditures:	\$425	\$690	\$274
Operating Income (loss):	\$15.901	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	299.33%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$572.163	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.271	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Germantown Village		
Unit Code:	014/040/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,604,175		
Equalized Assessed Valuation:	\$19,220,416		
Population:	1,286		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$302,056		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$914,674	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$711	\$673	\$514
Revenue Collected During FY 18:	\$830,975	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$946,749	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$646	\$872	\$694
Per Capita Expenditures:	\$736	\$841	\$704
Revenues over (under) Expenditures:	-\$115,774	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	85.01%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$804,785	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$626	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$374,743	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$430,042	-\$6,072,573	\$237,091

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:	\$54,873	\$13,729,977	\$2,917,395
Per Capita Debt:	\$43	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,406,808	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.094	\$1,692	\$1,322
Revenue Collected During FY 18:	\$610,721	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$592,495	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$475	\$550	\$393
Per Capita Expenditures:	\$461	\$502	\$369
Operating Income (loss):	\$18,226	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	239.52%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,419,149	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.104	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Germantown Hills Village		
Unit Code:	102/032/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,217,185		
Equalized Assessed Valuation:	\$86,864,145		
Population:	3,489		
Employees:			
Full Time:	5		
Part Time:	2		
Salaries Paid:	\$365,544		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,118,893	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$321	\$673	\$514
Revenue Collected During FY 18:	\$1,508,167	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,259,143	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$432	\$872	\$694
Per Capita Expenditures:	\$361	\$841	\$704
Revenues over (under) Expenditures:	\$249,024	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	109.87%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,383,424	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$397	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,022	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,102,296	-\$6,072,573	\$237,091

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:	\$3,236,676	\$13,729,977	\$2,917,395
Per Capita Debt:	\$928	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,804,582	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.090	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,022,659	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$798,732	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$293	\$550	\$393
Per Capita Expenditures:	\$229	\$502	\$369
Operating Income (loss):	\$223,927	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	504.36%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,028,509	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.155	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Gibson City		
Unit Code:	027/020/30	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,050,718		
Equalized Assessed Valuation:	\$43,286,012		
Population:	3,407		
Employees:			
Full Time:	20		
Part Time:	21		
Salaries Paid:	\$1,043,037		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,365,901	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$2,749	\$673	\$514
Revenue Collected During FY 18:	\$4,841,428	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,444,587	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,421	\$872	\$694
Per Capita Expenditures:	\$1,011	\$841	\$704
Revenues over (under) Expenditures:	\$1,396,841	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	296.04%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,197,295	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,993	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,743,508	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,453,787	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,801,544	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$822	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,087,812	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$951,343	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$319	\$550	\$393
Per Capita Expenditures:	\$279	\$502	\$369
Operating Income (loss):	\$136,469	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	368.26%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,503,460	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,028	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Gifford Village		
Unit Code:	010/035/32	County:	Champaign
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,292,905		
Equalized Assessed Valuation:	\$17,167,480		
Population:	975		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$170,162		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$779,272	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$799	\$1,048	\$581
Revenue Collected During FY 18:	\$387,299	\$310,057	\$126,093
Expenditures During FY 18:	\$491,596	\$288,976	\$119,948
Per Capita Revenue:	\$397	\$884	\$338
Per Capita Expenditures:	\$504	\$828	\$325
Revenues over (under) Expenditures:	-\$104,297	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	109.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$538,875	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$553	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$247,991	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$290,884	-\$22,956	\$91,815

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:	\$206,432	\$408,875	\$34,803
Per Capita Debt:	\$212	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,945,470	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,995	\$2,410	\$1,081
Revenue Collected During FY 18:	\$257,850	\$259,125	\$96,372
Expenditures During FY 18:	\$290,470	\$253,615	\$101,344
Per Capita Revenue:	\$264	\$670	\$266
Per Capita Expenditures:	\$298	\$690	\$274
Operating Income (loss):	-\$32,620	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	705.39%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,048,950	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,101	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Gilberts Village		
Unit Code:	045/050/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,409,681		
Equalized Assessed Valuation:	\$202,592,470		
Population:	7,807		
Employees:			
Full Time:	22		
Part Time:	18		
Salaries Paid:	\$1,740,720		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,299,348	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$679	\$673	\$514
Revenue Collected During FY 18:	\$4,640,225	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,855,360	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$594	\$872	\$694
Per Capita Expenditures:	\$494	\$841	\$704
Revenues over (under) Expenditures:	\$784,865	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	158.03%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,092,584	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$780	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,833,443	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$319,089	-\$6,072,573	\$237,091

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:	\$11,347,610	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,454	\$1,752	\$798
General Obligation Debt over EAV:	0.48%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$19,973,934	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,558	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,860,164	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,762,783	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$238	\$550	\$393
Per Capita Expenditures:	\$226	\$502	\$369
Operating Income (loss):	\$97,381	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1138.62%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$20,071,315	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,571	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Gillespie City		
Unit Code:	056/050/30	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,072,797		
Equalized Assessed Valuation:	\$23,366,940		
Population:	3,142		
Employees:			
Full Time:	24		
Part Time:	19		
Salaries Paid:	\$877,164		

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,046,110	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$333	\$673	\$514
Revenue Collected During FY 18:	\$1,550,405	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,463,626	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$493	\$872	\$694
Per Capita Expenditures:	\$466	\$841	\$704
Revenues over (under) Expenditures:	\$86,779	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	75.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,104,297	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$351	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$859,353	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$244,944	-\$6,072,573	\$237,091

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:	\$969,317	\$13,729,977	\$2,917,395
Per Capita Debt:	\$309	\$1,752	\$798
General Obligation Debt over EAV:	3.77%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,619,630	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,425	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,723,624	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,609,171	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$549	\$550	\$393
Per Capita Expenditures:	\$512	\$502	\$369
Operating Income (loss):	\$114,453	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	482.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,762,675	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,471	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Gilman City		
Unit Code:	038/055/30	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,182,000		
Equalized Assessed Valuation:	\$19,057,833		
Population:	1,814		
Employees:			
Full Time:	4		
Part Time:	12		
Salaries Paid:	\$179,859		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,266,251	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$698	\$673	\$514
Revenue Collected During FY 18:	\$1,670,041	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,677,174	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$921	\$872	\$694
Per Capita Expenditures:	\$925	\$841	\$704
Revenues over (under) Expenditures:	-\$7,133	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	63.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,069,018	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$589	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,581	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,068,336	-\$6,072,573	\$237,091

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:	\$1,005,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$554	\$1,752	\$798
General Obligation Debt over EAV:	2.91%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,740,508	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$959	\$1,692	\$1,322
Revenue Collected During FY 18:	\$626,948	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$547,162	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$346	\$550	\$393
Per Capita Expenditures:	\$302	\$502	\$369
Operating Income (loss):	\$79,786	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	354.63%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,940,394	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,070	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Girard City		
Unit Code:	056/055/30	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,694,082		
Equalized Assessed Valuation:	\$18,868,641		
Population:	2,152		
Employees:			
Full Time:	11		
Part Time:	14		
Salaries Paid:	\$506,622		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$633,513	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$294	\$673	\$514
Revenue Collected During FY 18:	\$739,286	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$875,197	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$344	\$872	\$694
Per Capita Expenditures:	\$407	\$841	\$704
Revenues over (under) Expenditures:	-\$135,911	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	50.78%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$444,385	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$206	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$261,151	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$183,234	-\$6,072,573	\$237,091

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:	\$609,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$283	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,177,978	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$547	\$1,692	\$1,322
Revenue Collected During FY 18:	\$745,262	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$818,885	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$346	\$550	\$393
Per Capita Expenditures:	\$381	\$502	\$369
Operating Income (loss):	-\$73,623	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	141.36%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,157,572	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$538	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Gladstone Village		
Unit Code:	036/015/32	County:	Henderson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,657,039		
Equalized Assessed Valuation:	\$2,657,039		
Population:	285		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$27,584		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$258,521	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$907	\$1,048	\$581
Revenue Collected During FY 18:	\$87,575	\$310,057	\$126,093
Expenditures During FY 18:	\$87,909	\$288,976	\$119,948
Per Capita Revenue:	\$307	\$884	\$338
Per Capita Expenditures:	\$308	\$828	\$325
Revenues over (under) Expenditures:	-\$334	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	279.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$245,821	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$863	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,330	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$131,491	-\$22,956	\$91,815

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:	\$325,000	\$408,875	\$34,803
Per Capita Debt:	\$1,140	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$324,346	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.138	\$2,410	\$1,081
Revenue Collected During FY 18:	\$62.121	\$259,125	\$96,372
Expenditures During FY 18:	\$82.893	\$253,615	\$101,344
Per Capita Revenue:	\$218	\$670	\$266
Per Capita Expenditures:	\$291	\$690	\$274
Operating Income (loss):	-\$20.772	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	381.14%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$315.940	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.109	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Glasford Village		
Unit Code:	072/040/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,253,700		
Equalized Assessed Valuation:	\$11,286,894		
Population:	981		
Employees:			
Full Time:	3		
Part Time:	17		
Salaries Paid:	\$171,809		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,969	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$159	\$1,048	\$581
Revenue Collected During FY 18:	\$338,509	\$310,057	\$126,093
Expenditures During FY 18:	\$323,087	\$288,976	\$119,948
Per Capita Revenue:	\$345	\$884	\$338
Per Capita Expenditures:	\$329	\$828	\$325
Revenues over (under) Expenditures:	\$15,422	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	46.80%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$151,209	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$154	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,981	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$64,856	-\$22,956	\$91,815

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:	\$328,805	\$408,875	\$34,803
Per Capita Debt:	\$335	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,605,647	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,637	\$2,410	\$1,081
Revenue Collected During FY 18:	\$434,226	\$259,125	\$96,372
Expenditures During FY 18:	\$470,272	\$253,615	\$101,344
Per Capita Revenue:	\$443	\$670	\$266
Per Capita Expenditures:	\$479	\$690	\$274
Operating Income (loss):	-\$36,046	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	338.06%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,589,783	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,621	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Glasgow Village		
Unit Code:	085/025/32	County:	Scott
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$44,500		
Equalized Assessed Valuation:	\$549,046		
Population:	175		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$78,296	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$447	\$1,048	\$581
Revenue Collected During FY 18:	\$85,138	\$310,057	\$126,093
Expenditures During FY 18:	\$60,778	\$288,976	\$119,948
Per Capita Revenue:	\$487	\$884	\$338
Per Capita Expenditures:	\$347	\$828	\$325
Revenues over (under) Expenditures:	\$24,360	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	168.90%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$102,656	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$587	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$187,794	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Glen Carbon Village		
Unit Code:	057/040/32	County:	Madison
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,293,382		
Equalized Assessed Valuation:	\$373,337,941		
Population:	12,934		
Employees:			
Full Time:	63		
Part Time:	15		
Salaries Paid:	\$7,393,955		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,671,446	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$825	\$673	\$514
Revenue Collected During FY 18:	\$19,912,223	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$21,229,866	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,540	\$872	\$694
Per Capita Expenditures:	\$1,641	\$841	\$704
Revenues over (under) Expenditures:	-\$1,317,643	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	53.97%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,458,358	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$886	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,961,353	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,654,161	-\$6,072,573	\$237,091

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:	\$30,624,288	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,368	\$1,752	\$798
General Obligation Debt over EAV:	2.50%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$24,269,529	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,876	\$1,692	\$1,322
Revenue Collected During FY 18:	\$9,711,349	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,841,954	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$751	\$550	\$393
Per Capita Expenditures:	\$684	\$502	\$369
Operating Income (loss):	\$869,395	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	282.87%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$25,011,007	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,934	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Glen Ellyn Village		
Unit Code:	022/055/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$62,253,436		
Equalized Assessed Valuation:	\$1,417,555,824		
Population:	28,042		
Employees:			
	Full Time:	115	
	Part Time:	294	
	Salaries Paid:	\$11,746,090	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,395,100	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$478	\$548	\$516
Revenue Collected During FY 18:	\$24,046,770	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$19,440,155	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$858	\$1,126	\$1,099
Per Capita Expenditures:	\$693	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$4,606,615	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	70.62%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$13,728,545	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$490	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,339,095	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$6,299,175	-\$89,138,099	-\$45,315,959

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:	\$28,111,734	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,002	\$2,479	\$1,921
General Obligation Debt over EAV:	1.95%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$95,737,418	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$3.414	\$1,462	\$1,218
Revenue Collected During FY 18:	\$22,035,073	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$19,799,586	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$786	\$455	\$319
Per Capita Expenditures:	\$706	\$427	\$321
Operating Income (loss):	\$2,235,487	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	494.38%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$97,884,925	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$3.491	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Glencoe Village		
Unit Code:	016/205/32	County:	Cook
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,423,259		
Equalized Assessed Valuation:	\$945,242,907		
Population:	8,723		
Employees:			
Full Time:	99		
Part Time:	44		
Salaries Paid:	\$9,521,782		

Blended Component Units
Number Submitted = 2
Firefighter's Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,843,416	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,014	\$673	\$514
Revenue Collected During FY 18:	\$18,555,309	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$18,648,838	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,127	\$872	\$694
Per Capita Expenditures:	\$2,138	\$841	\$704
Revenues over (under) Expenditures:	-\$93,529	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	47.80%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,914,887	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,022	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$576,161	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$18,816,576	-\$6,072,573	\$237,091

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:	\$21,672,178	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,484	\$1,752	\$798
General Obligation Debt over EAV:	2.04%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,886,178	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$560	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,106,769	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,930,912	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$471	\$550	\$393
Per Capita Expenditures:	\$451	\$502	\$369
Operating Income (loss):	\$175,857	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	119.06%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,680,138	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$537	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Glendale Heights Village		
Unit Code:	022/050/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$62,365,691		
Equalized Assessed Valuation:	\$622,726,497		
Population:	34,058		
Employees:			
Full Time:	189		
Part Time:	167		
Salaries Paid:	\$17,155,965		

Blended Component Units
Number Submitted = 1 Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,285,212	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$478	\$548	\$516
Revenue Collected During FY 18:	\$35,721,617	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$30,729,443	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,049	\$1,126	\$1,099
Per Capita Expenditures:	\$902	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$4,992,174	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	59.40%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$18,253,612	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$536	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,510,671	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$15,971,882	-\$89,138,099	-\$45,315,959

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:	\$70,976,469	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,084	\$2,479	\$1,921
General Obligation Debt over EAV:	4.99%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$38,111,938	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.119	\$1,462	\$1,218
Revenue Collected During FY 18:	\$13,486,756	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$12,755,554	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$396	\$455	\$319
Per Capita Expenditures:	\$375	\$427	\$321
Operating Income (loss):	\$731,202	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	298.97%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$38,135,491	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.120	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Glenview Village		
Unit Code:	016/210/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$174,976,949		
Equalized Assessed Valuation:	\$2,519,134,378		
Population:	47,066		
Employees:			
Full Time:	286		
Part Time:	32		
Salaries Paid:	\$35,051,740		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,687,347	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$588	\$548	\$516
Revenue Collected During FY 18:	\$111,775,514	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$94,133,345	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$2,375	\$1,126	\$1,099
Per Capita Expenditures:	\$2,000	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$17,642,169	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	39.83%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$37,493,484	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$797	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,413,818	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$9,283,111	-\$89,138,099	-\$45,315,959

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:	\$43,294,609	\$133,916,165	\$70,239,988
Per Capita Debt:	\$920	\$2,479	\$1,921
General Obligation Debt over EAV:	1.41%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$61,702,876	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,311	\$1,462	\$1,218
Revenue Collected During FY 18:	\$20,161,692	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$17,138,742	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$428	\$455	\$319
Per Capita Expenditures:	\$364	\$427	\$321
Operating Income (loss):	\$3,022,950	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	369.83%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$63,384,237	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,347	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Glenwood Village		
Unit Code:	016/215/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,089,368		
Equalized Assessed Valuation:	\$101,094,354		
Population:	8,880		
Employees:			
Full Time:	50		
Part Time:	57		
Salaries Paid:	\$4,615,839		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,173,394	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$808	\$673	\$514
Revenue Collected During FY 18:	\$11,636,702	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,453,980	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,310	\$872	\$694
Per Capita Expenditures:	\$1,402	\$841	\$704
Revenues over (under) Expenditures:	-\$817,278	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	47.28%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,888,206	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$663	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,950,829	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$22,167,947	-\$6,072,573	\$237,091

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:	\$20,389,557	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,296	\$1,752	\$798
General Obligation Debt over EAV:	12.69%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14,089,948	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,587	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,014,676	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,864,026	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$677	\$550	\$393
Per Capita Expenditures:	\$548	\$502	\$369
Operating Income (loss):	\$1,150,650	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	312.66%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$15,207,982	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,713	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Godfrey Village		
Unit Code:	057/043/32	County:	Madison
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,570,200		
Equalized Assessed Valuation:	\$336,091,465		
Population:	17,982		
Employees:			
Full Time:	22		
Part Time:	142		
Salaries Paid:	\$1,384,445		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,465,101	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$693	\$673	\$514
Revenue Collected During FY 18:	\$6,953,790	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,827,983	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$387	\$872	\$694
Per Capita Expenditures:	\$380	\$841	\$704
Revenues over (under) Expenditures:	\$125,807	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	184.40%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,590,908	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$700	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,035,684	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$8,764,231	-\$6,072,573	\$237,091

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:	\$1,675,419	\$13,729,977	\$2,917,395
Per Capita Debt:	\$93	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,872,599	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$938	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,591,944	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,100,926	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$144	\$550	\$393
Per Capita Expenditures:	\$117	\$502	\$369
Operating Income (loss):	\$491,018	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	826.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$17,363,617	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$966	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Godley Village		
Unit Code:	099/050/32	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$196,000		
Equalized Assessed Valuation:	\$5,786,057		
Population:	695		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$47,313		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,186	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$110	\$1,048	\$581
Revenue Collected During FY 18:	\$162,057	\$310,057	\$126,093
Expenditures During FY 18:	\$150,282	\$288,976	\$119,948
Per Capita Revenue:	\$233	\$884	\$338
Per Capita Expenditures:	\$216	\$828	\$325
Revenues over (under) Expenditures:	\$11,775	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	58.53%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$87,961	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$127	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75,190	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$12,771	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Golconda City		
Unit Code:	076/015/30	County:	Pope
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,166,500		
Equalized Assessed Valuation:	\$4,563,039		
Population:	638		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$187,685		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,660,357	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,602	\$1,048	\$581
Revenue Collected During FY 18:	\$379,404	\$310,057	\$126,093
Expenditures During FY 18:	\$498,821	\$288,976	\$119,948
Per Capita Revenue:	\$595	\$884	\$338
Per Capita Expenditures:	\$782	\$828	\$325
Revenues over (under) Expenditures:	-\$119,417	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	307.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,534,984	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,406	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$199,425	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$409,059	-\$22,956	\$91,815

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:	\$36,703	\$408,875	\$34,803
Per Capita Debt:	\$58	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,212,699	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,901	\$2,410	\$1,081
Revenue Collected During FY 18:	\$331,372	\$259,125	\$96,372
Expenditures During FY 18:	\$331,669	\$253,615	\$101,344
Per Capita Revenue:	\$519	\$670	\$266
Per Capita Expenditures:	\$520	\$690	\$274
Operating Income (loss):	-\$297	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	365.55%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,212,402	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,900	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Golden Village		
Unit Code:	001/030/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$341,500		
Equalized Assessed Valuation:	\$6,652,580		
Population:	650		
Employees:			
	Full Time:	1	
	Part Time:	14	
	Salaries Paid:	\$54,958	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$217,291	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$334	\$1,048	\$581
Revenue Collected During FY 18:	\$154,288	\$310,057	\$126,093
Expenditures During FY 18:	\$131,751	\$288,976	\$119,948
Per Capita Revenue:	\$237	\$884	\$338
Per Capita Expenditures:	\$203	\$828	\$325
Revenues over (under) Expenditures:	\$22,537	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	182.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$239,828	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$369	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,456	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$230,372	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$806.478	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.241	\$2,410	\$1,081
Revenue Collected During FY 18:	\$127.623	\$259,125	\$96,372
Expenditures During FY 18:	\$112.346	\$253,615	\$101,344
Per Capita Revenue:	\$196	\$670	\$266
Per Capita Expenditures:	\$173	\$690	\$274
Operating Income (loss):	\$15.277	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	731.45%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$821.755	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.264	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Golden Gate Village		
Unit Code:	096/020/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$24,220		
Equalized Assessed Valuation:	\$1,024,317		
Population:	68		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,687	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$275	\$1,048	\$581
Revenue Collected During FY 18:	\$25,900	\$310,057	\$126,093
Expenditures During FY 18:	\$24,220	\$288,976	\$119,948
Per Capita Revenue:	\$381	\$884	\$338
Per Capita Expenditures:	\$356	\$828	\$325
Revenues over (under) Expenditures:	\$1,680	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	84.09%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$20,367	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$300	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,235	\$6,514	\$
Total Unreserved Funds:	\$8,132	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Golf Village		
Unit Code:	016/220/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,258,461		
Equalized Assessed Valuation:	\$39,539,962		
Population:	494		
Employees:			
Full Time:	1		
Part Time:	20		
Salaries Paid:	\$252,103		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$574,097	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,162	\$1,048	\$581
Revenue Collected During FY 18:	\$680,889	\$310,057	\$126,093
Expenditures During FY 18:	\$748,438	\$288,976	\$119,948
Per Capita Revenue:	\$1,378	\$884	\$338
Per Capita Expenditures:	\$1,515	\$828	\$325
Revenues over (under) Expenditures:	-\$67,549	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	67.68%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$506,548	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,025	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$169,714	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$500,650	-\$22,956	\$91,815

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:	\$1,913,000	\$408,875	\$34,803
Per Capita Debt:	\$3,872	\$965	\$78
General Obligation Debt over EAV:	4.84%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$183.992	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$372	\$2,410	\$1,081
Revenue Collected During FY 18:	\$272.880	\$259,125	\$96,372
Expenditures During FY 18:	\$234.628	\$253,615	\$101,344
Per Capita Revenue:	\$552	\$670	\$266
Per Capita Expenditures:	\$475	\$690	\$274
Operating Income (loss):	\$38.252	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	94.72%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$222.244	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$450	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Good Hope Village		
Unit Code:	062/030/32	County:	McDonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$704,600		
Equalized Assessed Valuation:	\$3,164,177		
Population:	415		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$79,619		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$348,032	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$839	\$1,048	\$581
Revenue Collected During FY 18:	\$129,133	\$310,057	\$126,093
Expenditures During FY 18:	\$153,973	\$288,976	\$119,948
Per Capita Revenue:	\$311	\$884	\$338
Per Capita Expenditures:	\$371	\$828	\$325
Revenues over (under) Expenditures:	-\$24,840	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	209.90%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$323,192	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$779	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$264,158	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$59,034	-\$22,956	\$91,815

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:	\$175,193	\$408,875	\$34,803
Per Capita Debt:	\$422	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,090,771	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.628	\$2,410	\$1,081
Revenue Collected During FY 18:	\$230,905	\$259,125	\$96,372
Expenditures During FY 18:	\$178,749	\$253,615	\$101,344
Per Capita Revenue:	\$556	\$670	\$266
Per Capita Expenditures:	\$431	\$690	\$274
Operating Income (loss):	\$52.156	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	639.40%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,142,927	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.754	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Goodfield Village		
Unit Code:	102/035/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,052,365		
Equalized Assessed Valuation:	\$29,216,399		
Population:	860		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$251,154		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,281,826	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,653	\$1,048	\$581
Revenue Collected During FY 18:	\$1,117,965	\$310,057	\$126,093
Expenditures During FY 18:	\$925,475	\$288,976	\$119,948
Per Capita Revenue:	\$1,300	\$884	\$338
Per Capita Expenditures:	\$1,076	\$828	\$325
Revenues over (under) Expenditures:	\$192,490	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	207.53%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,920,679	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,233	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$435,404	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$577,972	-\$22,956	\$91,815

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:	\$1,770,000	\$408,875	\$34,803
Per Capita Debt:	\$2,058	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,436,465	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,670	\$2,410	\$1,081
Revenue Collected During FY 18:	\$407,588	\$259,125	\$96,372
Expenditures During FY 18:	\$550,001	\$253,615	\$101,344
Per Capita Revenue:	\$474	\$670	\$266
Per Capita Expenditures:	\$640	\$690	\$274
Operating Income (loss):	-\$142,413	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	335.94%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,847,689	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,148	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Goreville Village		
Unit Code:	044/025/32	County:	Johnson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,923,500		
Equalized Assessed Valuation:	\$7,287,225		
Population:	1,080		
Employees:			
Full Time:	4		
Part Time:	3		
Salaries Paid:	\$243,964		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,135,885	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,052	\$673	\$514
Revenue Collected During FY 18:	\$1,189,598	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$775,401	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,101	\$872	\$694
Per Capita Expenditures:	\$718	\$841	\$704
Revenues over (under) Expenditures:	\$414,197	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	173.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,346,344	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,247	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$842,806	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$503,538	-\$6,072,573	\$237,091

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:	\$527,161	\$13,729,977	\$2,917,395
Per Capita Debt:	\$488	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$191.713	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$178	\$1,692	\$1,322
Revenue Collected During FY 18:	\$400.715	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$459.397	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$371	\$550	\$393
Per Capita Expenditures:	\$425	\$502	\$369
Operating Income (loss):	-\$58.682	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	73.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$336.769	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$312	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Gorham Village		
Unit Code:	039/040/32	County:	Jackson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$544,421		
Equalized Assessed Valuation:	\$1,503,579		
Population:	256		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$48,646		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,245	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$173	\$1,048	\$581
Revenue Collected During FY 18:	\$85,353	\$310,057	\$126,093
Expenditures During FY 18:	\$81,421	\$288,976	\$119,948
Per Capita Revenue:	\$333	\$884	\$338
Per Capita Expenditures:	\$318	\$828	\$325
Revenues over (under) Expenditures:	\$3,932	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	57.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$46,975	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$183	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,160	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$9,835	-\$22,956	\$91,815

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:	\$432,338	\$408,875	\$34,803
Per Capita Debt:	\$1,689	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$888.273	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.470	\$2,410	\$1,081
Revenue Collected During FY 18:	\$196.967	\$259,125	\$96,372
Expenditures During FY 18:	\$306.264	\$253,615	\$101,344
Per Capita Revenue:	\$769	\$670	\$266
Per Capita Expenditures:	\$1.196	\$690	\$274
Operating Income (loss):	-\$109.297	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	254.74%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$780.178	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.048	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Grafton City		
Unit Code:	042/025/30	County:	Jersey
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,575,725		
Equalized Assessed Valuation:	\$26,052,622		
Population:	641		
Employees:			
Full Time:	3		
Part Time:	19		
Salaries Paid:	\$279,509		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,233,059	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,924	\$1,048	\$581
Revenue Collected During FY 18:	\$2,104,226	\$310,057	\$126,093
Expenditures During FY 18:	\$1,733,801	\$288,976	\$119,948
Per Capita Revenue:	\$3,283	\$884	\$338
Per Capita Expenditures:	\$2,705	\$828	\$325
Revenues over (under) Expenditures:	\$370,425	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	90.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,564,765	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,441	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,140,271	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$842,298	-\$22,956	\$91,815

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:	\$26,770	\$408,875	\$34,803
Per Capita Debt:	\$42	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$194,489	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$303	\$2,410	\$1,081
Revenue Collected During FY 18:	\$1	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$1	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$259,209	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$404	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Grand Ridge Village		
Unit Code:	050/025/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,427,705		
Equalized Assessed Valuation:	\$7,572,774		
Population:	560		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$63,628		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$335,937	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$600	\$1,048	\$581
Revenue Collected During FY 18:	\$203,257	\$310,057	\$126,093
Expenditures During FY 18:	\$157,082	\$288,976	\$119,948
Per Capita Revenue:	\$363	\$884	\$338
Per Capita Expenditures:	\$281	\$828	\$325
Revenues over (under) Expenditures:	\$46,175	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	243.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$382,104	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$682	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$197,420	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$184,684	-\$22,956	\$91,815

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:	\$464,888	\$408,875	\$34,803
Per Capita Debt:	\$830	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$817.300	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.459	\$2,410	\$1,081
Revenue Collected During FY 18:	\$142.788	\$259,125	\$96,372
Expenditures During FY 18:	\$105.363	\$253,615	\$101,344
Per Capita Revenue:	\$255	\$670	\$266
Per Capita Expenditures:	\$188	\$690	\$274
Operating Income (loss):	\$37.425	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	811.23%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$854.733	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.526	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Grand Tower City		
Unit Code:	039/045/30	County:	Jackson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$483,700		
Equalized Assessed Valuation:	\$1,471,029		
Population:	581		
Employees:			
Full Time:	2		
Part Time:	17		
Salaries Paid:	\$138,477		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$127,173	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$219	\$1,048	\$581
Revenue Collected During FY 18:	\$156,256	\$310,057	\$126,093
Expenditures During FY 18:	\$134,932	\$288,976	\$119,948
Per Capita Revenue:	\$269	\$884	\$338
Per Capita Expenditures:	\$232	\$828	\$325
Revenues over (under) Expenditures:	\$21,324	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	114.70%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$154,770	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$266	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,731	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$85,039	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$258.945	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$446	\$2,410	\$1,081
Revenue Collected During FY 18:	\$329.634	\$259,125	\$96,372
Expenditures During FY 18:	\$327.818	\$253,615	\$101,344
Per Capita Revenue:	\$567	\$670	\$266
Per Capita Expenditures:	\$564	\$690	\$274
Operating Income (loss):	\$1.816	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	79.17%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$259.521	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$447	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Grandview Village		
Unit Code:	083/050/32	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,554,350		
Equalized Assessed Valuation:	\$9,542,416		
Population:	1,441		
Employees:			
Full Time:	6		
Part Time:	25		
Salaries Paid:	\$317,775		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$202,022	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$140	\$673	\$514
Revenue Collected During FY 18:	\$533,914	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$523,861	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$371	\$872	\$694
Per Capita Expenditures:	\$364	\$841	\$704
Revenues over (under) Expenditures:	\$10,053	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.48%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$212,075	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$147	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,901	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$182,174	-\$6,072,573	\$237,091

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:	\$47,711	\$13,729,977	\$2,917,395
Per Capita Debt:	\$33	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$321.625	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$223	\$1,692	\$1,322
Revenue Collected During FY 18:	\$583.837	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$599.461	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$405	\$550	\$393
Per Capita Expenditures:	\$416	\$502	\$369
Operating Income (loss):	-\$15.624	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	51.05%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$306.001	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$212	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Granite City City		
Unit Code:	057/045/30	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,236,878		
Equalized Assessed Valuation:	\$301,279,356		
Population:	28,746		
Employees:			
Full Time:	232		
Part Time:	74		
Salaries Paid:	\$15,867,967		

Blended Component Units
<div style="border: 1px solid black; width: 100%; height: 100%;"></div>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,253,365	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$461	\$548	\$516
Revenue Collected During FY 18:	\$38,134,133	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$56,537,085	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,327	\$1,126	\$1,099
Per Capita Expenditures:	\$1,967	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$18,402,952	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	61.70%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$34,882,506	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$1,213	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,780,943	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$171,783,747	-\$89,138,099	-\$45,315,959

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:	\$195,046,495	\$133,916,165	\$70,239,988
Per Capita Debt:	\$6,785	\$2,479	\$1,921
General Obligation Debt over EAV:	13.28%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$21,101,099	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$734	\$1,462	\$1,218
Revenue Collected During FY 18:	\$7,440,987	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$7,742,289	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$259	\$455	\$319
Per Capita Expenditures:	\$269	\$427	\$321
Operating Income (loss):	-\$301,302	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	268.65%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$20,799,797	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$724	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Grant Park Village		
Unit Code:	046/045/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$1,436,357		
Equalized Assessed Valuation:	\$26,143,249		
Population:	1,200		
Employees:			
Full Time:	8		
Part Time:	10		
Salaries Paid:	\$454,625		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$577,013	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$481	\$673	\$514
Revenue Collected During FY 18:	\$1,170,210	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,093,415	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$975	\$872	\$694
Per Capita Expenditures:	\$911	\$841	\$704
Revenues over (under) Expenditures:	\$76,795	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	59.80%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$653,808	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$545	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$424,136	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$229,672	-\$6,072,573	\$237,091

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:	\$263,891	\$13,729,977	\$2,917,395
Per Capita Debt:	\$220	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$684,216	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$570	\$1,692	\$1,322
Revenue Collected During FY 18:	\$183,966	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$115,077	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$153	\$550	\$393
Per Capita Expenditures:	\$96	\$502	\$369
Operating Income (loss):	\$68,889	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	654.44%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$753,105	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$628	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Grantfork Village		
Unit Code:	057/050/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$821,077		
Equalized Assessed Valuation:	\$4,667,370		
Population:	337		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$127,790		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,210	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$75	\$1,048	\$581
Revenue Collected During FY 18:	\$144,661	\$310,057	\$126,093
Expenditures During FY 18:	\$156,270	\$288,976	\$119,948
Per Capita Revenue:	\$429	\$884	\$338
Per Capita Expenditures:	\$464	\$828	\$325
Revenues over (under) Expenditures:	-\$11,609	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	28.05%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$43,826	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$130	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,440	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$25,386	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,887,446	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.601	\$2,410	\$1,081
Revenue Collected During FY 18:	\$506,045	\$259,125	\$96,372
Expenditures During FY 18:	\$440,049	\$253,615	\$101,344
Per Capita Revenue:	\$1.502	\$670	\$266
Per Capita Expenditures:	\$1.306	\$690	\$274
Operating Income (loss):	\$65,996	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	437.05%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,923,217	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.707	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Granville Village		
Unit Code:	078/010/32	County:	Putnam
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,403,710		
Equalized Assessed Valuation:	\$16,261,854		
Population:	1,427		
Employees:			
Full Time:	4		
Part Time:	28		
Salaries Paid:	\$358,256		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$323,475	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$227	\$673	\$514
Revenue Collected During FY 18:	\$731,437	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$688,127	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$513	\$872	\$694
Per Capita Expenditures:	\$482	\$841	\$704
Revenues over (under) Expenditures:	\$43,310	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	151.81%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,044,670	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$732	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$233,903	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$843,831	-\$6,072,573	\$237,091

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:	\$2,022,815	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,418	\$1,752	\$798
General Obligation Debt over EAV:	4.30%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,337,204	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,638	\$1,692	\$1,322
Revenue Collected During FY 18:	\$597,579	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$514,763	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$419	\$550	\$393
Per Capita Expenditures:	\$361	\$502	\$369
Operating Income (loss):	\$82,816	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	474.42%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,442,135	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,711	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Grayslake Village		
Unit Code:	049/030/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,016,202		
Equalized Assessed Valuation:	\$566,776,323		
Population:	20,957		
Employees:			
	Full Time:	49	
	Part Time:	19	
	Salaries Paid:	\$5,984,327	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,140,027	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$484	\$673	\$514
Revenue Collected During FY 18:	\$10,485,125	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,460,284	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$500	\$872	\$694
Per Capita Expenditures:	\$547	\$841	\$704
Revenues over (under) Expenditures:	-\$975,159	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	98.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,293,794	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$539	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,669,544	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$5,532,575	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$41,873,984	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,998	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8,584,033	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,862,644	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$410	\$550	\$393
Per Capita Expenditures:	\$375	\$502	\$369
Operating Income (loss):	\$721,389	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	317.52%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$24,965,794	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,191	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Grayville City		
Unit Code:	097/027/30	County:	White
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,581,692		
Equalized Assessed Valuation:	\$14,248,984		
Population:	1,666		
Employees:			
Full Time:	13		
Part Time:	22		
Salaries Paid:	\$618,886		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,250,711	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,951	\$673	\$514
Revenue Collected During FY 18:	\$2,312,274	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,226,370	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,388	\$872	\$694
Per Capita Expenditures:	\$1,336	\$841	\$704
Revenues over (under) Expenditures:	\$85,904	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	183.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,079,966	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,449	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,084,133	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$272,980	-\$6,072,573	\$237,091

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:	\$3,957,122	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,375	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,273.913	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.565	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,359.621	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,411.664	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$816	\$550	\$393
Per Capita Expenditures:	\$847	\$502	\$369
Operating Income (loss):	-\$52.043	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	299.07%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,221.870	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.534	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Green Oaks Village		
Unit Code:	049/035/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,115,394		
Equalized Assessed Valuation:	\$280,083,002		
Population:	3,870		
Employees:			
Full Time:		2	
Part Time:		3	
Salaries Paid:	\$172,153		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,532,249	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$654	\$673	\$514
Revenue Collected During FY 18:	\$1,760,083	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,473,592	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$455	\$872	\$694
Per Capita Expenditures:	\$381	\$841	\$704
Revenues over (under) Expenditures:	\$286,491	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	191.28%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,818,740	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$728	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$297,606	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,361,667	-\$6,072,573	\$237,091

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:	\$3,090,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$798	\$1,752	\$798
General Obligation Debt over EAV:	0.52%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,993.106	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.032	\$1,692	\$1,322
Revenue Collected During FY 18:	\$680.747	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$647.734	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$176	\$550	\$393
Per Capita Expenditures:	\$167	\$502	\$369
Operating Income (loss):	\$33.013	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	621.57%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,026.119	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.040	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Green Valley Village		
Unit Code:	090/035/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$508,150		
Equalized Assessed Valuation:	\$6,919,624		
Population:	709		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$122,522		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,921	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$131	\$1,048	\$581
Revenue Collected During FY 18:	\$206,229	\$310,057	\$126,093
Expenditures During FY 18:	\$194,533	\$288,976	\$119,948
Per Capita Revenue:	\$291	\$884	\$338
Per Capita Expenditures:	\$274	\$828	\$325
Revenues over (under) Expenditures:	\$11,696	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	53.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$104,867	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$148	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,460	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$71,407	-\$22,956	\$91,815

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:	\$135,960	\$408,875	\$34,803
Per Capita Debt:	\$192	\$965	\$78
General Obligation Debt over EAV:	0.43%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,043,573	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,472	\$2,410	\$1,081
Revenue Collected During FY 18:	\$168,593	\$259,125	\$96,372
Expenditures During FY 18:	\$192,375	\$253,615	\$101,344
Per Capita Revenue:	\$238	\$670	\$266
Per Capita Expenditures:	\$271	\$690	\$274
Operating Income (loss):	-\$23,782	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	530.11%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,019,791	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,438	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Greenfield City		
Unit Code:	031/020/30	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,293,969		
Equalized Assessed Valuation:	\$8,310,506		
Population:	1,043		
Employees:			
Full Time:	6		
Part Time:	14		
Salaries Paid:	\$329,514		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$537,954	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$516	\$673	\$514
Revenue Collected During FY 18:	\$640,633	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$785,736	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$614	\$872	\$694
Per Capita Expenditures:	\$753	\$841	\$704
Revenues over (under) Expenditures:	-\$145,103	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	50.00%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$392,851	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$377	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$271,171	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$121,679	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$941.970	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$903	\$1,692	\$1,322
Revenue Collected During FY 18:	\$267.405	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$228.224	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$256	\$550	\$393
Per Capita Expenditures:	\$219	\$502	\$369
Operating Income (loss):	\$39.181	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	429.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$981.151	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$941	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Greenup Village		
Unit Code:	018/010/32	County:	Cumberland
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,319,425		
Equalized Assessed Valuation:	\$19,662,785		
Population:	1,513		
Employees:			
Full Time:	27		
Part Time:	3		
Salaries Paid:	\$681,829		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,096,038	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$724	\$673	\$514
Revenue Collected During FY 18:	\$1,032,542	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$872,465	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$682	\$872	\$694
Per Capita Expenditures:	\$577	\$841	\$704
Revenues over (under) Expenditures:	\$160,077	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	136.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,191,315	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$787	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$647,396	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$682,458	-\$6,072,573	\$237,091

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:	\$1,295,796	\$13,729,977	\$2,917,395
Per Capita Debt:	\$856	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,056,132	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.664	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,719,660	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,334,765	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.458	\$550	\$393
Per Capita Expenditures:	\$2.204	\$502	\$369
Operating Income (loss):	\$384,895	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	225.08%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,505,827	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.961	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Greenview Village		
Unit Code:	065/015/32	County:	Menard
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$536,640		
Equalized Assessed Valuation:	\$8,291,462		
Population:	778		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$148,928		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$467,750	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$601	\$1,048	\$581
Revenue Collected During FY 18:	\$259,334	\$310,057	\$126,093
Expenditures During FY 18:	\$265,506	\$288,976	\$119,948
Per Capita Revenue:	\$333	\$884	\$338
Per Capita Expenditures:	\$341	\$828	\$325
Revenues over (under) Expenditures:	-\$6,172	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	173.85%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$461,578	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$593	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,036	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$416,542	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$287.273	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$369	\$2,410	\$1,081
Revenue Collected During FY 18:	\$120.407	\$259,125	\$96,372
Expenditures During FY 18:	\$124.942	\$253,615	\$101,344
Per Capita Revenue:	\$155	\$670	\$266
Per Capita Expenditures:	\$161	\$690	\$274
Operating Income (loss):	-\$4.535	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	226.30%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$282.738	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$363	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Greenville City		
Unit Code:	003/010/30	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,235,036		
Equalized Assessed Valuation:	\$63,740,033		
Population:	7,000		
Employees:			
Full Time:		41	
Part Time:		18	
Salaries Paid:		\$2,351,197	

Blended Component Units
Number Submitted = 1 Greenville Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,033,735	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$862	\$673	\$514
Revenue Collected During FY 18:	\$4,908,831	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,460,002	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$701	\$872	\$694
Per Capita Expenditures:	\$637	\$841	\$704
Revenues over (under) Expenditures:	\$448,829	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	145.95%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,509,183	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$930	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,172,539	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$408,220	-\$6,072,573	\$237,091

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:	\$3,210,439	\$13,729,977	\$2,917,395
Per Capita Debt:	\$459	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$17,444,918	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,492	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,491,373	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,755,268	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$499	\$550	\$393
Per Capita Expenditures:	\$394	\$502	\$369
Operating Income (loss):	\$736,105	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	658.90%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$18,154,404	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,593	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Greenwood Village		
Unit Code:	063/115/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$56,550		
Equalized Assessed Valuation:	\$7,050,929		
Population:	255		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$240		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,291	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$99	\$1,048	\$581
Revenue Collected During FY 18:	\$34,761	\$310,057	\$126,093
Expenditures During FY 18:	\$33,692	\$288,976	\$119,948
Per Capita Revenue:	\$136	\$884	\$338
Per Capita Expenditures:	\$132	\$828	\$325
Revenues over (under) Expenditures:	\$1,069	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	78.24%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$26,360	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$103	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$139,320	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Gridley Village		
Unit Code:	064/065/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,247,201		
Equalized Assessed Valuation:	\$19,911,813		
Population:	1,410		
Employees:			
Full Time:	2		
Part Time:	27		
Salaries Paid:	\$179,338		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$944,033	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$670	\$673	\$514
Revenue Collected During FY 18:	\$681,614	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$561,338	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$483	\$872	\$694
Per Capita Expenditures:	\$398	\$841	\$704
Revenues over (under) Expenditures:	\$120,276	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	202.09%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,134,430	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$805	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$365,412	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$769,018	-\$6,072,573	\$237,091

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:	\$640,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$454	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,465,608	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,749	\$1,692	\$1,322
Revenue Collected During FY 18:	\$682,495	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$458,058	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$484	\$550	\$393
Per Capita Expenditures:	\$325	\$502	\$369
Operating Income (loss):	\$224,437	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	583.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,670,924	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,894	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Griggsville City		
Unit Code:	075/035/30	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$593,788		
Equalized Assessed Valuation:	\$7,943,630		
Population:	1,223		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$143,718		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$398,937	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$326	\$673	\$514
Revenue Collected During FY 18:	\$573,320	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$503,670	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$469	\$872	\$694
Per Capita Expenditures:	\$412	\$841	\$704
Revenues over (under) Expenditures:	\$69,650	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	92.04%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$463,587	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$379	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,524	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$397,063	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,489,711	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,036	\$1,692	\$1,322
Revenue Collected During FY 18:	\$259,757	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$321,574	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$212	\$550	\$393
Per Capita Expenditures:	\$263	\$502	\$369
Operating Income (loss):	-\$61,817	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	756.56%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,432,894	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,989	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Gulfport Village		
Unit Code:	036/020/32	County:	Henderson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$128,425		
Equalized Assessed Valuation:	\$1,811,698		
Population:	51		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$40,708		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$293,705	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$5,759	\$1,048	\$581
Revenue Collected During FY 18:	\$2,979,057	\$310,057	\$126,093
Expenditures During FY 18:	\$2,905,838	\$288,976	\$119,948
Per Capita Revenue:	\$58,413	\$884	\$338
Per Capita Expenditures:	\$56,977	\$828	\$325
Revenues over (under) Expenditures:	\$73,219	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	12.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$366,924	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$7,195	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,787	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$289,137	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Gurnee Village		
Unit Code:	049/040/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$61,386,742		
Equalized Assessed Valuation:	\$1,123,193,041		
Population:	31,284		
Employees:			
	Full Time:	215	
	Part Time:	10	
	Salaries Paid:	\$21,457,976	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,299,160	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$905	\$548	\$516
Revenue Collected During FY 18:	\$40,197,503	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$38,412,598	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,285	\$1,126	\$1,099
Per Capita Expenditures:	\$1,228	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,784,905	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	72.31%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$27,774,740	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$888	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,525,602	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$15,945,390	-\$89,138,099	-\$45,315,959

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:	\$43,629,866	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,395	\$2,479	\$1,921
General Obligation Debt over EAV:	0.48%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$62,716,521	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2.005	\$1,462	\$1,218
Revenue Collected During FY 18:	\$8,938,837	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$8,274,651	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$286	\$455	\$319
Per Capita Expenditures:	\$265	\$427	\$321
Operating Income (loss):	\$664,186	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	765.96%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$63,380,707	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2.026	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hainesville Village		
Unit Code:	049/045/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,148,913		
Equalized Assessed Valuation:	\$62,445,359		
Population:	3,688		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$307,262		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,044,760	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$554	\$673	\$514
Revenue Collected During FY 18:	\$1,799,553	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,869,642	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$488	\$872	\$694
Per Capita Expenditures:	\$507	\$841	\$704
Revenues over (under) Expenditures:	-\$70,089	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	108.83%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,034,671	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$552	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$199,228	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,732,876	-\$6,072,573	\$237,091

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:	\$310,352	\$13,729,977	\$2,917,395
Per Capita Debt:	\$84	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,617,811	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,066	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,116,368	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$858,136	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$303	\$550	\$393
Per Capita Expenditures:	\$233	\$502	\$369
Operating Income (loss):	\$258,232	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	892.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,658,043	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,076	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hamburg Village		
Unit Code:	007/020/32	County:	Calhoun
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,130		
Equalized Assessed Valuation:	\$969,538		
Population:	128		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$68,895	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$538	\$1,048	\$581
Revenue Collected During FY 18:	\$29,026	\$310,057	\$126,093
Expenditures During FY 18:	\$26,880	\$288,976	\$119,948
Per Capita Revenue:	\$227	\$884	\$338
Per Capita Expenditures:	\$210	\$828	\$325
Revenues over (under) Expenditures:	\$2,146	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	264.29%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$71,041	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$555	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$71,041	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hamel Village		
Unit Code:	057/055/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,842,600		
Equalized Assessed Valuation:	\$20,483,919		
Population:	816		
Employees:			
Full Time:		5	
Part Time:		9	
Salaries Paid:		\$301,731	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$614,288	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$753	\$1,048	\$581
Revenue Collected During FY 18:	\$817,284	\$310,057	\$126,093
Expenditures During FY 18:	\$722,685	\$288,976	\$119,948
Per Capita Revenue:	\$1,002	\$884	\$338
Per Capita Expenditures:	\$886	\$828	\$325
Revenues over (under) Expenditures:	\$94,599	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	101.70%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$735,003	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$901	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$252,539	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$482,464	-\$22,956	\$91,815

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:	\$660,658	\$408,875	\$34,803
Per Capita Debt:	\$810	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,176,474	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,667	\$2,410	\$1,081
Revenue Collected During FY 18:	\$546,407	\$259,125	\$96,372
Expenditures During FY 18:	\$528,068	\$253,615	\$101,344
Per Capita Revenue:	\$670	\$670	\$266
Per Capita Expenditures:	\$647	\$690	\$274
Operating Income (loss):	\$18,339	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	410.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,168,697	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,658	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hamilton City		
Unit Code:	034/050/30	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,047,600		
Equalized Assessed Valuation:	\$42,983,270		
Population:	2,738		
Employees:			
	Full Time:	13	
	Part Time:	57	
	Salaries Paid:	\$720,776	

Blended Component Units
Number Submitted = 1
Hamilton Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,035,479	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$378	\$673	\$514
Revenue Collected During FY 18:	\$1,523,310	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,732,997	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$556	\$872	\$694
Per Capita Expenditures:	\$633	\$841	\$704
Revenues over (under) Expenditures:	-\$209,687	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	60.48%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,048,142	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$383	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$622,342	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$425,800	-\$6,072,573	\$237,091

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:	\$1,695,528	\$13,729,977	\$2,917,395
Per Capita Debt:	\$619	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,255,610	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,920	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,093,030	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$806,119	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$399	\$550	\$393
Per Capita Expenditures:	\$294	\$502	\$369
Operating Income (loss):	\$286,911	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	687.56%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,542,521	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,024	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hammond Village		
Unit Code:	074/035/32	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,346,300		
Equalized Assessed Valuation:	\$3,875,814		
Population:	497		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$82,842		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,564	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$313	\$1,048	\$581
Revenue Collected During FY 18:	\$153,389	\$310,057	\$126,093
Expenditures During FY 18:	\$154,445	\$288,976	\$119,948
Per Capita Revenue:	\$309	\$884	\$338
Per Capita Expenditures:	\$311	\$828	\$325
Revenues over (under) Expenditures:	-\$1,056	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	100.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$154,508	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$311	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,927	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$26,419	-\$22,956	\$91,815

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:	\$157,000	\$408,875	\$34,803
Per Capita Debt:	\$316	\$965	\$78
General Obligation Debt over EAV:	4.05%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$344.587	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$693	\$2,410	\$1,081
Revenue Collected During FY 18:	\$135.296	\$259,125	\$96,372
Expenditures During FY 18:	\$132.384	\$253,615	\$101,344
Per Capita Revenue:	\$272	\$670	\$266
Per Capita Expenditures:	\$266	\$690	\$274
Operating Income (loss):	\$2.912	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	262.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$347.499	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$699	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hampton Village		
Unit Code:	081/035/32	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,884,188		
Equalized Assessed Valuation:	\$31,102,708		
Population:	1,863		
Employees:			
Full Time:	6		
Part Time:	31		
Salaries Paid:	\$415,319		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$963,462	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$517	\$673	\$514
Revenue Collected During FY 18:	\$1,205,244	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,086,128	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$647	\$872	\$694
Per Capita Expenditures:	\$583	\$841	\$704
Revenues over (under) Expenditures:	\$119,116	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	98.95%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,074,695	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$577	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$500,644	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$494,663	-\$6,072,573	\$237,091

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:	\$140,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$75	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,237,893	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$664	\$1,692	\$1,322
Revenue Collected During FY 18:	\$613,313	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$936,598	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$329	\$550	\$393
Per Capita Expenditures:	\$503	\$502	\$369
Operating Income (loss):	-\$323,285	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	98.49%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$922,491	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$495	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hanaford Village		
Unit Code:	028/030/32	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$380,150		
Equalized Assessed Valuation:	\$1,200,990		
Population:	342		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$14,138		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$102,526	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$300	\$1,048	\$581
Revenue Collected During FY 18:	\$93,185	\$310,057	\$126,093
Expenditures During FY 18:	\$63,302	\$288,976	\$119,948
Per Capita Revenue:	\$272	\$884	\$338
Per Capita Expenditures:	\$185	\$828	\$325
Revenues over (under) Expenditures:	\$29,883	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	184.17%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$116,581	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$341	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,841	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$95,740	-\$22,956	\$91,815

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:	\$153,000	\$408,875	\$34,803
Per Capita Debt:	\$447	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$587.847	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.719	\$2,410	\$1,081
Revenue Collected During FY 18:	\$187.847	\$259,125	\$96,372
Expenditures During FY 18:	\$186.364	\$253,615	\$101,344
Per Capita Revenue:	\$549	\$670	\$266
Per Capita Expenditures:	\$545	\$690	\$274
Operating Income (loss):	\$1.483	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	314.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$585.310	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.711	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hanna City Village		
Unit Code:	072/045/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,274,800		
Equalized Assessed Valuation:	\$18,660,743		
Population:	1,225		
Employees:			
Full Time:	3		
Part Time:	11		
Salaries Paid:	\$208,487		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$389,181	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$318	\$673	\$514
Revenue Collected During FY 18:	\$500,737	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$390,353	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$409	\$872	\$694
Per Capita Expenditures:	\$319	\$841	\$704
Revenues over (under) Expenditures:	\$110,384	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	127.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$499,565	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$408	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,212	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$453,353	-\$6,072,573	\$237,091

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:	\$435,626	\$13,729,977	\$2,917,395
Per Capita Debt:	\$356	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,935,473	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,580	\$1,692	\$1,322
Revenue Collected During FY 18:	\$522,204	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$546,842	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$426	\$550	\$393
Per Capita Expenditures:	\$446	\$502	\$369
Operating Income (loss):	-\$24,638	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	349.43%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,910,835	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,560	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hanover Village		
Unit Code:	043/030/32	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,593,593		
Equalized Assessed Valuation:	\$6,663,487		
Population:	784		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$208,932		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$564,212	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$720	\$1,048	\$581
Revenue Collected During FY 18:	\$393,025	\$310,057	\$126,093
Expenditures During FY 18:	\$411,179	\$288,976	\$119,948
Per Capita Revenue:	\$501	\$884	\$338
Per Capita Expenditures:	\$524	\$828	\$325
Revenues over (under) Expenditures:	-\$18,154	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	144.78%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$595,322	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$759	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,516	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$479,806	-\$22,956	\$91,815

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:	\$965,771	\$408,875	\$34,803
Per Capita Debt:	\$1,232	\$965	\$78
General Obligation Debt over EAV:	13.06%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,755.151	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.514	\$2,410	\$1,081
Revenue Collected During FY 18:	\$1,033.711	\$259,125	\$96,372
Expenditures During FY 18:	\$675.699	\$253,615	\$101,344
Per Capita Revenue:	\$1.319	\$670	\$266
Per Capita Expenditures:	\$862	\$690	\$274
Operating Income (loss):	\$358.012	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	453.44%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$3,063.899	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.908	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Hanover Park Village		
Unit Code:	016/225/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$62,612,836		
Equalized Assessed Valuation:	\$610,236,664		
Population:	38,533		
Employees:			
Full Time:	188		
Part Time:	25		
Salaries Paid:	\$18,297,574		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,156,363	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$757	\$548	\$516
Revenue Collected During FY 18:	\$40,811,751	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$36,966,967	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,059	\$1,126	\$1,099
Per Capita Expenditures:	\$959	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$3,844,784	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	84.63%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$31,286,295	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$812	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,354,849	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$17,856,992	-\$89,138,099	-\$45,315,959

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:	\$69,254,919	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,797	\$2,479	\$1,921
General Obligation Debt over EAV:	2.56%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$32,559,849	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$845	\$1,462	\$1,218
Revenue Collected During FY 18:	\$12,568,423	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$11,872,176	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$326	\$455	\$319
Per Capita Expenditures:	\$308	\$427	\$321
Operating Income (loss):	\$696,247	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	276.58%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$32,835,773	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$852	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hardin Village		
Unit Code:	007/025/32	County:	Calhoun
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$576,800		
Equalized Assessed Valuation:	\$9,338,709		
Population:	922		
Employees:			
Full Time:	4		
Part Time:	15		
Salaries Paid:	\$152,938		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,439,289	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,561	\$1,048	\$581
Revenue Collected During FY 18:	\$417,377	\$310,057	\$126,093
Expenditures During FY 18:	\$427,051	\$288,976	\$119,948
Per Capita Revenue:	\$453	\$884	\$338
Per Capita Expenditures:	\$463	\$828	\$325
Revenues over (under) Expenditures:	-\$9,674	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	334.76%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,429,615	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,551	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$549,144	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$880,471	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,343,074	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,541	\$2,410	\$1,081
Revenue Collected During FY 18:	\$197,580	\$259,125	\$96,372
Expenditures During FY 18:	\$184,344	\$253,615	\$101,344
Per Capita Revenue:	\$214	\$670	\$266
Per Capita Expenditures:	\$200	\$690	\$274
Operating Income (loss):	\$13,236	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1278.21%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,356,310	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,556	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Harrisburg City		
Unit Code:	082/025/30	County:	Saline
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,073,916		
Equalized Assessed Valuation:	\$83,717,383		
Population:	9,047		
Employees:			
Full Time:	50		
Part Time:	12		
Salaries Paid:	\$3,177,524		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,983,742	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$661	\$673	\$514
Revenue Collected During FY 18:	\$5,831,143	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,853,720	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$645	\$872	\$694
Per Capita Expenditures:	\$647	\$841	\$704
Revenues over (under) Expenditures:	-\$22,577	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	99.59%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,829,977	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$644	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,076	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,708,451	-\$6,072,573	\$237,091

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:	\$2,878,814	\$13,729,977	\$2,917,395
Per Capita Debt:	\$318	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$12,458,742	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,377	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,016,781	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,137,040	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$444	\$550	\$393
Per Capita Expenditures:	\$457	\$502	\$369
Operating Income (loss):	-\$120,259	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	301.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$12,465,394	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,378	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Harristown Village		
Unit Code:	055/030/32	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$945,364		
Equalized Assessed Valuation:	\$14,278,084		
Population:	1,367		
Employees:			
Full Time:	3		
Part Time:	20		
Salaries Paid:	\$168,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,483,808	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,085	\$673	\$514
Revenue Collected During FY 18:	\$411,298	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$405,169	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$301	\$872	\$694
Per Capita Expenditures:	\$296	\$841	\$704
Revenues over (under) Expenditures:	\$6,129	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	371.16%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,503,836	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,100	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$150,423	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,353,413	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,504,475	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,101	\$1,692	\$1,322
Revenue Collected During FY 18:	\$278,718	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$362,042	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$204	\$550	\$393
Per Capita Expenditures:	\$265	\$502	\$369
Operating Income (loss):	-\$83,324	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	394.66%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,428,852	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,045	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hartford Village		
Unit Code:	057/060/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,230,000		
Equalized Assessed Valuation:	\$64,099,984		
Population:	1,550		
Employees:			
	Full Time:	11	
	Part Time:	27	
	Salaries Paid:	\$935,724	

Blended Component Units
Number Submitted = 1
Hartford Volunteer Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,284,813	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$829	\$673	\$514
Revenue Collected During FY 18:	\$2,189,944	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,110,468	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,413	\$872	\$694
Per Capita Expenditures:	\$1,362	\$841	\$704
Revenues over (under) Expenditures:	\$79,476	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	64.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,364,289	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$880	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$501,132	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$324,722	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,170,378	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,045	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,229,082	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,079,708	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$793	\$550	\$393
Per Capita Expenditures:	\$697	\$502	\$369
Operating Income (loss):	\$149,374	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	307.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,319,752	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,142	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hartsburg Village		
Unit Code:	054/030/32	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$340,500		
Equalized Assessed Valuation:	\$3,677,781		
Population:	314		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$38,325		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,358	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$562	\$1,048	\$581
Revenue Collected During FY 18:	\$68,118	\$310,057	\$126,093
Expenditures During FY 18:	\$85,717	\$288,976	\$119,948
Per Capita Revenue:	\$217	\$884	\$338
Per Capita Expenditures:	\$273	\$828	\$325
Revenues over (under) Expenditures:	-\$17,599	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	185.21%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$158,759	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$506	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,508	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$144,251	-\$22,956	\$91,815

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:	\$244,120	\$408,875	\$34,803
Per Capita Debt:	\$777	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$209.650	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$668	\$2,410	\$1,081
Revenue Collected During FY 18:	\$51.575	\$259,125	\$96,372
Expenditures During FY 18:	\$50.041	\$253,615	\$101,344
Per Capita Revenue:	\$164	\$670	\$266
Per Capita Expenditures:	\$159	\$690	\$274
Operating Income (loss):	\$1.534	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	422.02%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$211.184	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$673	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Harvard City		
Unit Code:	063/040/30	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,474,369		
Equalized Assessed Valuation:	\$108,220,483		
Population:	9,447		
Employees:			
Full Time:	40		
Part Time:	70		
Salaries Paid:	\$3,399,952		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,105,669	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$435	\$673	\$514
Revenue Collected During FY 18:	\$8,369,547	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,530,317	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$886	\$872	\$694
Per Capita Expenditures:	\$1,009	\$841	\$704
Revenues over (under) Expenditures:	-\$1,160,770	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	50.59%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,821,845	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$510	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,830,216	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,290,336	-\$6,072,573	\$237,091

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:	\$10,343,724	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,095	\$1,752	\$798
General Obligation Debt over EAV:	6.24%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,199,260	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$656	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,388,112	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,077,667	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$253	\$550	\$393
Per Capita Expenditures:	\$220	\$502	\$369
Operating Income (loss):	\$310,445	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	308.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,405,694	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$678	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Harvel Village		
Unit Code:	068/040/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$249,800		
Equalized Assessed Valuation:	\$1,607,138		
Population:	223		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$33,799		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$493,271	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,212	\$1,048	\$581
Revenue Collected During FY 18:	\$102,087	\$310,057	\$126,093
Expenditures During FY 18:	\$91,541	\$288,976	\$119,948
Per Capita Revenue:	\$458	\$884	\$338
Per Capita Expenditures:	\$410	\$828	\$325
Revenues over (under) Expenditures:	\$10,546	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	550.37%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$503,817	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,259	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$123,432	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$380,385	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$150.361	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$674	\$2,410	\$1,081
Revenue Collected During FY 18:	\$29.446	\$259,125	\$96,372
Expenditures During FY 18:	\$36.189	\$253,615	\$101,344
Per Capita Revenue:	\$132	\$670	\$266
Per Capita Expenditures:	\$162	\$690	\$274
Operating Income (loss):	-\$6.743	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	396.86%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$143.618	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$644	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Harwood Heights Village		
Unit Code:	016/235/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,482,142		
Equalized Assessed Valuation:	\$239,970,573		
Population:	8,505		
Employees:			
	Full Time:	47	
	Part Time:	71	
	Salaries Paid:	\$4,414,381	

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,750,166	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$441	\$673	\$514
Revenue Collected During FY 18:	\$8,912,538	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,298,154	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,048	\$872	\$694
Per Capita Expenditures:	\$1,093	\$841	\$704
Revenues over (under) Expenditures:	-\$385,616	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	49.27%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,580,869	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$539	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,978,335	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,606,406	-\$6,072,573	\$237,091

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:	\$24,656,807	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,899	\$1,752	\$798
General Obligation Debt over EAV:	2.24%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,777,176	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$327	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,376,565	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,426,935	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$279	\$550	\$393
Per Capita Expenditures:	\$285	\$502	\$369
Operating Income (loss):	-\$50,370	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	112.36%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,726,806	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$321	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Havana City		
Unit Code:	060/025/30	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,499,489		
Equalized Assessed Valuation:	\$28,925,928		
Population:	3,301		
Employees:			
Full Time:	30		
Part Time:	32		
Salaries Paid:	\$1,444,523		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,907,495	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,790	\$673	\$514
Revenue Collected During FY 18:	\$3,637,524	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,507,811	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,102	\$872	\$694
Per Capita Expenditures:	\$1,063	\$841	\$704
Revenues over (under) Expenditures:	\$129,713	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	165.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,803,875	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,758	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,380,300	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,215,578	-\$6,072,573	\$237,091

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:	\$2,300,036	\$13,729,977	\$2,917,395
Per Capita Debt:	\$697	\$1,752	\$798
General Obligation Debt over EAV:	2.34%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,118,105	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,459	\$1,692	\$1,322
Revenue Collected During FY 18:	\$956,369	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,230,852	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$290	\$550	\$393
Per Capita Expenditures:	\$373	\$502	\$369
Operating Income (loss):	-\$274,483	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	641.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,895,396	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,392	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hawthorn Woods Village		
Unit Code:	049/050/32	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,859,337		
Equalized Assessed Valuation:	\$457,079,052		
Population:	8,348		
Employees:			
Full Time:	35		
Part Time:	67		
Salaries Paid:	\$3,190,242		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,169,093	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$380	\$673	\$514
Revenue Collected During FY 18:	\$6,116,237	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,016,226	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$733	\$872	\$694
Per Capita Expenditures:	\$721	\$841	\$704
Revenues over (under) Expenditures:	\$100,011	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	53.69%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,230,104	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$387	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$804,036	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$645,904	-\$6,072,573	\$237,091

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:	\$4,850,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$581	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,368,929	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$643	\$1,692	\$1,322
Revenue Collected During FY 18:	\$792,191	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$982,071	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$95	\$550	\$393
Per Capita Expenditures:	\$118	\$502	\$369
Operating Income (loss):	-\$189,880	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	533.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,235,469	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$627	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hazel Crest Village		
Unit Code:	016/240/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,831,530		
Equalized Assessed Valuation:	\$141,445,871		
Population:	13,837		
Employees:			
Full Time:		95	
Part Time:		14	
Salaries Paid:		\$7,596,964	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,540,377	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$400	\$673	\$514
Revenue Collected During FY 18:	\$14,713,270	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,524,369	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,063	\$872	\$694
Per Capita Expenditures:	\$1,194	\$841	\$704
Revenues over (under) Expenditures:	-\$1,811,099	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	24.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,054,119	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$293	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,591,465	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$43,738,224	-\$6,072,573	\$237,091

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:	\$11,201,375	\$13,729,977	\$2,917,395
Per Capita Debt:	\$810	\$1,752	\$798
General Obligation Debt over EAV:	7.53%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,607,882	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$261	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,899,993	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,880,623	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$282	\$550	\$393
Per Capita Expenditures:	\$280	\$502	\$369
Operating Income (loss):	\$19,370	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	93.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,627,252	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$262	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hebron Village		
Unit Code:	063/045/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,559,065		
Equalized Assessed Valuation:	\$24,044,767		
Population:	1,038		
Employees:			
Full Time:	5		
Part Time:	15		
Salaries Paid:	\$305,450		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$563,443	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$543	\$673	\$514
Revenue Collected During FY 18:	\$707,513	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$628,628	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$682	\$872	\$694
Per Capita Expenditures:	\$606	\$841	\$704
Revenues over (under) Expenditures:	\$78,885	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	103.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$649,068	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$625	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,352	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$538,876	-\$6,072,573	\$237,091

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:	\$4,172,418	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,020	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$528.875	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$510	\$1,692	\$1,322
Revenue Collected During FY 18:	\$708.975	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$571.357	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$683	\$550	\$393
Per Capita Expenditures:	\$550	\$502	\$369
Operating Income (loss):	\$137.618	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	116.45%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$665.345	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$641	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hecker Village		
Unit Code:	067/020/32	County:	Monroe
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$604,633		
Equalized Assessed Valuation:	\$5,249,774		
Population:	478		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$28,480		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$171,185	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$358	\$1,048	\$581
Revenue Collected During FY 18:	\$318,798	\$310,057	\$126,093
Expenditures During FY 18:	\$412,685	\$288,976	\$119,948
Per Capita Revenue:	\$667	\$884	\$338
Per Capita Expenditures:	\$863	\$828	\$325
Revenues over (under) Expenditures:	-\$93,887	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	14.87%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$61,367	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$128	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,504	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$16,863	-\$22,956	\$91,815

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:	\$182,424	\$408,875	\$34,803
Per Capita Debt:	\$382	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$860.784	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.801	\$2,410	\$1,081
Revenue Collected During FY 18:	\$126.983	\$259,125	\$96,372
Expenditures During FY 18:	\$191.948	\$253,615	\$101,344
Per Capita Revenue:	\$266	\$670	\$266
Per Capita Expenditures:	\$402	\$690	\$274
Operating Income (loss):	-\$64.965	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	408.79%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$784.663	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.642	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Henderson Village		
Unit Code:	048/030/32	County:	Knox
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,801,150		
Equalized Assessed Valuation:	\$2,743,132		
Population:	255		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$18,393		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$331,528	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,300	\$1,048	\$581
Revenue Collected During FY 18:	\$67,740	\$310,057	\$126,093
Expenditures During FY 18:	\$43,151	\$288,976	\$119,948
Per Capita Revenue:	\$266	\$884	\$338
Per Capita Expenditures:	\$169	\$828	\$325
Revenues over (under) Expenditures:	\$24,589	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	825.28%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$356,117	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,397	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,629	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$330,488	-\$22,956	\$91,815

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:	\$475,547	\$408,875	\$34,803
Per Capita Debt:	\$1,865	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$220.855	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$866	\$2,410	\$1,081
Revenue Collected During FY 18:	\$723.255	\$259,125	\$96,372
Expenditures During FY 18:	\$73.232	\$253,615	\$101,344
Per Capita Revenue:	\$2.836	\$670	\$266
Per Capita Expenditures:	\$287	\$690	\$274
Operating Income (loss):	\$650.023	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1189.20%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$870.878	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.415	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hennepin Village		
Unit Code:	078/015/32	County:	Putnam
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,998,775		
Equalized Assessed Valuation:	\$33,082,107		
Population:	722		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$113,217		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,222,433	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$3,078	\$1,048	\$581
Revenue Collected During FY 18:	\$670,277	\$310,057	\$126,093
Expenditures During FY 18:	\$1,285,732	\$288,976	\$119,948
Per Capita Revenue:	\$928	\$884	\$338
Per Capita Expenditures:	\$1,781	\$828	\$325
Revenues over (under) Expenditures:	-\$615,455	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	124.99%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,606,978	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,226	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,873,269	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$266,291	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$353,476	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$490	\$2,410	\$1,081
Revenue Collected During FY 18:	\$20,211	\$259,125	\$96,372
Expenditures During FY 18:	\$19,324	\$253,615	\$101,344
Per Capita Revenue:	\$28	\$670	\$266
Per Capita Expenditures:	\$27	\$690	\$274
Operating Income (loss):	\$887	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1833.80%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$354,363	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$491	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Henning Village											
Unit Code:	092/050/32	County:	Vermilion									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash											
Appropriation or Budget:	\$68,980											
Equalized Assessed Valuation:	\$4,012,321											
Population:	243											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">8</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$10,535</td> </tr> </table>			Full Time:			Part Time:	8		Salaries Paid:	\$10,535	
Full Time:												
Part Time:	8											
Salaries Paid:	\$10,535											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,748	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$275	\$1,048	\$581
Revenue Collected During FY 18:	\$61,791	\$310,057	\$126,093
Expenditures During FY 18:	\$61,826	\$288,976	\$119,948
Per Capita Revenue:	\$254	\$884	\$338
Per Capita Expenditures:	\$254	\$828	\$325
Revenues over (under) Expenditures:	-\$35	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	107.90%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$66,713	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$275	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,488	\$6,514	\$
Total Unreserved Funds:	\$55,225	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Henry City		
Unit Code:	059/010/30	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,084,037		
Equalized Assessed Valuation:	\$26,789,377		
Population:	2,464		
Employees:			
Full Time:	10		
Part Time:	29		
Salaries Paid:	\$684,384		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,704,712	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$692	\$673	\$514
Revenue Collected During FY 18:	\$1,332,098	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$984,715	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$541	\$872	\$694
Per Capita Expenditures:	\$400	\$841	\$704
Revenues over (under) Expenditures:	\$347,383	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	206.16%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,030,095	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$824	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$336,873	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,693,223	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,733.192	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.950	\$1,692	\$1,322
Revenue Collected During FY 18:	\$872.317	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$835.993	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$354	\$550	\$393
Per Capita Expenditures:	\$339	\$502	\$369
Operating Income (loss):	\$36.324	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1171.24%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,791.516	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.974	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Herrick Village		
Unit Code:	086/020/32	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,447,086		
Equalized Assessed Valuation:	\$1,401,075		
Population:	436		
Employees:			
	Full Time:	1	
	Part Time:	13	
	Salaries Paid:	\$83,471	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$51,191	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$117	\$1,048	\$581
Revenue Collected During FY 18:	\$133,650	\$310,057	\$126,093
Expenditures During FY 18:	\$142,157	\$288,976	\$119,948
Per Capita Revenue:	\$307	\$884	\$338
Per Capita Expenditures:	\$326	\$828	\$325
Revenues over (under) Expenditures:	-\$8,507	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	30.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$42,684	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$98	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,428	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$34,578	-\$22,956	\$91,815

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:	\$244,537	\$408,875	\$34,803
Per Capita Debt:	\$561	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,381,189	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,168	\$2,410	\$1,081
Revenue Collected During FY 18:	\$144,284	\$259,125	\$96,372
Expenditures During FY 18:	\$184,311	\$253,615	\$101,344
Per Capita Revenue:	\$331	\$670	\$266
Per Capita Expenditures:	\$423	\$690	\$274
Operating Income (loss):	-\$40,027	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	727.66%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,341,162	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,076	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Herrin City		
Unit Code:	100/050/30	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,164,165		
Equalized Assessed Valuation:	\$142,091,449		
Population:	12,880		
Employees:			
Full Time:	90		
Part Time:	30		
Salaries Paid:	\$6,185,597		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,572,305	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$510	\$673	\$514
Revenue Collected During FY 18:	\$10,832,336	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,381,322	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$841	\$872	\$694
Per Capita Expenditures:	\$806	\$841	\$704
Revenues over (under) Expenditures:	\$451,014	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	63.32%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,573,175	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$510	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,364,095	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$16,094	-\$6,072,573	\$237,091

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:	\$7,818,947	\$13,729,977	\$2,917,395
Per Capita Debt:	\$607	\$1,752	\$798
General Obligation Debt over EAV:	3.66%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,749,382	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.223	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,390,364	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,811,368	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$341	\$550	\$393
Per Capita Expenditures:	\$296	\$502	\$369
Operating Income (loss):	\$578,996	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	422.81%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$16,114,687	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.251	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Herscher Village		
Unit Code:	046/050/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,804,348		
Equalized Assessed Valuation:	\$27,962,811		
Population:	1,600		
Employees:			
Full Time:	6		
Part Time:	17		
Salaries Paid:	\$361,698		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$908,431	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$568	\$673	\$514
Revenue Collected During FY 18:	\$809,688	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$728,589	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$506	\$872	\$694
Per Capita Expenditures:	\$455	\$841	\$704
Revenues over (under) Expenditures:	\$81,099	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	135.81%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$989,530	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$618	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,128	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$893,402	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,346,036	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,466	\$1,692	\$1,322
Revenue Collected During FY 18:	\$547,036	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$505,157	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$342	\$550	\$393
Per Capita Expenditures:	\$316	\$502	\$369
Operating Income (loss):	\$41,879	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	472.71%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,387,915	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,492	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Heyworth Village		
Unit Code:	064/070/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,053,264		
Equalized Assessed Valuation:	\$20,711,085		
Population:	2,885		
Employees:			
Full Time:	16		
Part Time:	23		
Salaries Paid:	\$723,413		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$836,984	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$290	\$673	\$514
Revenue Collected During FY 18:	\$3,280,507	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,068,344	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,137	\$872	\$694
Per Capita Expenditures:	\$1,064	\$841	\$704
Revenues over (under) Expenditures:	\$212,163	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	32.31%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$991,404	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$344	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$960,533	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$28,323	-\$6,072,573	\$237,091

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:	\$6,590,223	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,284	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,038,884	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,400	\$1,692	\$1,322
Revenue Collected During FY 18:	\$978,468	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,037,319	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$339	\$550	\$393
Per Capita Expenditures:	\$360	\$502	\$369
Operating Income (loss):	-\$58,851	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	390.36%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,049,316	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,404	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hickory Hills City		
Unit Code:	016/245/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,550,000		
Equalized Assessed Valuation:	\$304,605,369		
Population:	14,049		
Employees:			
Full Time:		57	
Part Time:		42	
Salaries Paid:		\$5,223,595	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,313,628	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$521	\$673	\$514
Revenue Collected During FY 18:	\$10,237,893	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,725,705	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$729	\$872	\$694
Per Capita Expenditures:	\$692	\$841	\$704
Revenues over (under) Expenditures:	\$512,188	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	84.81%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,248,418	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$587	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,918,577	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,405,774	-\$6,072,573	\$237,091

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:	\$1,196,112	\$13,729,977	\$2,917,395
Per Capita Debt:	\$85	\$1,752	\$798
General Obligation Debt over EAV:	0.14%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,623,550	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$543	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,412,508	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,887,801	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$314	\$550	\$393
Per Capita Expenditures:	\$277	\$502	\$369
Operating Income (loss):	\$524,707	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	192.50%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,483,857	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$533	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hidalgo Village														
Unit Code:	040/010/32	County:	Jasper												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$53,404														
Equalized Assessed Valuation:	\$602,470														
Population:	105														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,935	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$799	\$1,048	\$581
Revenue Collected During FY 18:	\$41,289	\$310,057	\$126,093
Expenditures During FY 18:	\$44,282	\$288,976	\$119,948
Per Capita Revenue:	\$393	\$884	\$338
Per Capita Expenditures:	\$422	\$828	\$325
Revenues over (under) Expenditures:	-\$2,993	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	182.79%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$80,942	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$771	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,600	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$61,523	-\$22,956	\$91,815

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:	\$25,000	\$408,875	\$34,803
Per Capita Debt:	\$238	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$283.888	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.704	\$2,410	\$1,081
Revenue Collected During FY 18:	\$20.019	\$259,125	\$96,372
Expenditures During FY 18:	\$30.423	\$253,615	\$101,344
Per Capita Revenue:	\$191	\$670	\$266
Per Capita Expenditures:	\$290	\$690	\$274
Operating Income (loss):	-\$10.404	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	898.94%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$273.484	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.605	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Highland City		
Unit Code:	057/065/30	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,650,924		
Equalized Assessed Valuation:	\$184,021,018		
Population:	9,919		
Employees:			
Full Time:	111		
Part Time:	212		
Salaries Paid:	\$9,469,604		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,113,822	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$616	\$673	\$514
Revenue Collected During FY 18:	\$13,793,998	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,496,847	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,391	\$872	\$694
Per Capita Expenditures:	\$1,361	\$841	\$704
Revenues over (under) Expenditures:	\$297,151	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	47.08%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,354,483	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$641	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,277,595	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$970,481	-\$6,072,573	\$237,091

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:	\$22,326,785	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,251	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$33,883,283	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3,416	\$1,692	\$1,322
Revenue Collected During FY 18:	\$23,303,691	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$22,596,292	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2,349	\$550	\$393
Per Capita Expenditures:	\$2,278	\$502	\$369
Operating Income (loss):	\$707,399	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	152.29%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$34,411,444	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,469	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Highland Park City		
Unit Code:	049/055/30	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$106,937,799		
Equalized Assessed Valuation:	\$2,408,411,146		
Population:	29,763		
Employees:			
Full Time:	239		
Part Time:	40		
Salaries Paid:	\$23,602,097		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,289,867	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$951	\$548	\$516
Revenue Collected During FY 18:	\$48,319,051	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$45,390,809	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,623	\$1,126	\$1,099
Per Capita Expenditures:	\$1,525	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,928,242	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	70.62%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$32,056,459	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$1,077	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,183,954	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$54,090,833	-\$89,138,099	-\$45,315,959

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:	\$58,652,726	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,971	\$2,479	\$1,921
General Obligation Debt over EAV:	2.44%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$41,748,361	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,403	\$1,462	\$1,218
Revenue Collected During FY 18:	\$13,798,365	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$17,071,162	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$464	\$455	\$319
Per Capita Expenditures:	\$574	\$427	\$321
Operating Income (loss):	-\$3,272,797	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	223.26%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$38,113,183	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,281	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Highwood City		
Unit Code:	049/060/30	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,291,167		
Equalized Assessed Valuation:	\$141,560,053		
Population:	5,405		
Employees:			
Full Time:	19		
Part Time:	27		
Salaries Paid:	\$1,737,042		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,014,408	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$373	\$673	\$514
Revenue Collected During FY 18:	\$5,617,715	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,794,421	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,039	\$872	\$694
Per Capita Expenditures:	\$887	\$841	\$704
Revenues over (under) Expenditures:	\$823,294	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	43.75%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,097,702	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$388	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,211,983	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,865,261	-\$6,072,573	\$237,091

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:	\$10,170,300	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,882	\$1,752	\$798
General Obligation Debt over EAV:	3.75%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$210.095	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$39	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,751.198	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,547.647	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$324	\$550	\$393
Per Capita Expenditures:	\$286	\$502	\$369
Operating Income (loss):	\$203.551	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	26.73%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$413.646	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$77	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hillcrest Village		
Unit Code:	071/030/32	County:	Ogle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$866,213		
Equalized Assessed Valuation:	\$16,201,601		
Population:	1,326		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$142,511		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,147,723	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$866	\$673	\$514
Revenue Collected During FY 18:	\$587,471	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$377,537	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$443	\$872	\$694
Per Capita Expenditures:	\$285	\$841	\$704
Revenues over (under) Expenditures:	\$209,934	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	359.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,357,657	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,024	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$149,058	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,208,599	-\$6,072,573	\$237,091

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:	\$638,831	\$13,729,977	\$2,917,395
Per Capita Debt:	\$482	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,294,683	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$976	\$1,692	\$1,322
Revenue Collected During FY 18:	\$238,916	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$269,593	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$180	\$550	\$393
Per Capita Expenditures:	\$203	\$502	\$369
Operating Income (loss):	-\$30,677	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	468.86%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,264,006	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$953	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hillsboro City		
Unit Code:	068/045/30	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,472,072		
Equalized Assessed Valuation:	\$43,910,372		
Population:	6,207		
Employees:			
Full Time:	35		
Part Time:	5		
Salaries Paid:	\$1,798,502		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,868,949	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$623	\$673	\$514
Revenue Collected During FY 18:	\$3,797,593	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,980,896	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$612	\$872	\$694
Per Capita Expenditures:	\$641	\$841	\$704
Revenues over (under) Expenditures:	-\$183,303	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	92.58%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,685,646	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$594	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,957,185	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,339,312	-\$6,072,573	\$237,091

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:	\$7,451,579	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,201	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,949,982	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.603	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,623,692	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,408,937	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$423	\$550	\$393
Per Capita Expenditures:	\$388	\$502	\$369
Operating Income (loss):	\$214,755	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	421.96%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,164,737	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.638	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hillsdale Village		
Unit Code:	081/040/32	County:	Rock Island
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$307,885		
Equalized Assessed Valuation:	\$5,324,859		
Population:	505		
Employees:			
Full Time:	2		
Part Time:	16		
Salaries Paid:	\$98,904		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$108,936	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$216	\$1,048	\$581
Revenue Collected During FY 18:	\$264,213	\$310,057	\$126,093
Expenditures During FY 18:	\$213,278	\$288,976	\$119,948
Per Capita Revenue:	\$523	\$884	\$338
Per Capita Expenditures:	\$422	\$828	\$325
Revenues over (under) Expenditures:	\$50,935	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	74.96%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$159,871	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$317	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,200	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$330,776	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$234,457	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$464	\$2,410	\$1,081
Revenue Collected During FY 18:	\$88,585	\$259,125	\$96,372
Expenditures During FY 18:	\$62,759	\$253,615	\$101,344
Per Capita Revenue:	\$175	\$670	\$266
Per Capita Expenditures:	\$124	\$690	\$274
Operating Income (loss):	\$25,826	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	414.73%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$260,283	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$515	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hillside Village		
Unit Code:	016/250/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,970,960		
Equalized Assessed Valuation:	\$220,169,033		
Population:	8,043		
Employees:			
Full Time:	79		
Part Time:	8		
Salaries Paid:	\$7,723,870		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,655,874	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,201	\$673	\$514
Revenue Collected During FY 18:	\$20,310,491	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$22,139,787	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,525	\$872	\$694
Per Capita Expenditures:	\$2,753	\$841	\$704
Revenues over (under) Expenditures:	-\$1,829,296	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	43.81%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,700,438	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,206	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,166,958	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$43,872,997	-\$6,072,573	\$237,091

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:	\$62,516,653	\$13,729,977	\$2,917,395
Per Capita Debt:	\$7,773	\$1,752	\$798
General Obligation Debt over EAV:	3.12%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,333,230	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.285	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,041,252	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,437,723	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$378	\$550	\$393
Per Capita Expenditures:	\$427	\$502	\$369
Operating Income (loss):	-\$396,471	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	289.05%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,936,759	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.235	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hillview Village		
Unit Code:	031/025/32	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$99,174		
Equalized Assessed Valuation:	\$647,661		
Population:	165		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$21,797		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,379	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$190	\$1,048	\$581
Revenue Collected During FY 18:	\$42,743	\$310,057	\$126,093
Expenditures During FY 18:	\$40,966	\$288,976	\$119,948
Per Capita Revenue:	\$259	\$884	\$338
Per Capita Expenditures:	\$248	\$828	\$325
Revenues over (under) Expenditures:	\$1,777	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	82.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$33,876	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$205	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,087	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$15,789	-\$22,956	\$91,815

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:	\$27,877	\$408,875	\$34,803
Per Capita Debt:	\$169	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$123.617	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$749	\$2,410	\$1,081
Revenue Collected During FY 18:	\$49.061	\$259,125	\$96,372
Expenditures During FY 18:	\$58.208	\$253,615	\$101,344
Per Capita Revenue:	\$297	\$670	\$266
Per Capita Expenditures:	\$353	\$690	\$274
Operating Income (loss):	-\$9.147	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	195.42%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$113.750	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$689	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hinckley Village		
Unit Code:	019/025/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,472,100		
Equalized Assessed Valuation:	\$39,555,807		
Population:	2,100		
Employees:			
Full Time:	6		
Part Time:	9		
Salaries Paid:	\$421,602		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$159,271	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$76	\$673	\$514
Revenue Collected During FY 18:	\$958,477	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$928,574	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$456	\$872	\$694
Per Capita Expenditures:	\$442	\$841	\$704
Revenues over (under) Expenditures:	\$29,903	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	21.52%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$199,799	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$95	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,932	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$50,867	-\$6,072,573	\$237,091

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:	\$6,547,457	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,118	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,642,409	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,734	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,008,044	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,073,694	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$480	\$550	\$393
Per Capita Expenditures:	\$511	\$502	\$369
Operating Income (loss):	-\$65,650	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	332.14%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,566,134	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,698	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hindsboro Village		
Unit Code:	021/030/32	County:	Douglas
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$312,100		
Equalized Assessed Valuation:	\$2,122,174		
Population:	361		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$42,701		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$262,898	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$728	\$1,048	\$581
Revenue Collected During FY 18:	\$118,013	\$310,057	\$126,093
Expenditures During FY 18:	\$77,628	\$288,976	\$119,948
Per Capita Revenue:	\$327	\$884	\$338
Per Capita Expenditures:	\$215	\$828	\$325
Revenues over (under) Expenditures:	\$40,385	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	390.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$303,283	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$840	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,745	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$273,538	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$214.675	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$595	\$2,410	\$1,081
Revenue Collected During FY 18:	\$76.082	\$259,125	\$96,372
Expenditures During FY 18:	\$123.641	\$253,615	\$101,344
Per Capita Revenue:	\$211	\$670	\$266
Per Capita Expenditures:	\$342	\$690	\$274
Operating Income (loss):	-\$47.559	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	135.16%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$167.116	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$463	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hinsdale Village		
Unit Code:	022/060/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,892,266		
Equalized Assessed Valuation:	\$1,916,260,875		
Population:	17,705		
Employees:			
Full Time:	94		
Part Time:	123		
Salaries Paid:	\$9,694,195		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,735,711	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$380	\$673	\$514
Revenue Collected During FY 18:	\$20,679,272	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$18,084,110	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,168	\$872	\$694
Per Capita Expenditures:	\$1,021	\$841	\$704
Revenues over (under) Expenditures:	\$2,595,162	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	34.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,259,089	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$354	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,218,334	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$32,562,576	-\$6,072,573	\$237,091

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:	\$27,409,955	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,548	\$1,752	\$798
General Obligation Debt over EAV:	0.08%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$33,867,931	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,913	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8,637,358	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,581,844	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$488	\$550	\$393
Per Capita Expenditures:	\$485	\$502	\$369
Operating Income (loss):	\$55,514	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	405.09%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$34,763,819	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,964	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hodgkins Village		
Unit Code:	016/255/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,588,815		
Equalized Assessed Valuation:	\$228,362,219		
Population:	1,897		
Employees:			
Full Time:	35		
Part Time:	35		
Salaries Paid:	\$3,538,475		

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,326,879	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$3,862	\$673	\$514
Revenue Collected During FY 18:	\$10,581,239	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,178,105	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$5,578	\$872	\$694
Per Capita Expenditures:	\$4,838	\$841	\$704
Revenues over (under) Expenditures:	\$1,403,134	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	136.41%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,519,978	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$6,600	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,274,568	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$13,450,534	-\$6,072,573	\$237,091

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:	\$41,623,714	\$13,729,977	\$2,917,395
Per Capita Debt:	\$21,942	\$1,752	\$798
General Obligation Debt over EAV:	9.06%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,179,866	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,676	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,302,341	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,316,327	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$687	\$550	\$393
Per Capita Expenditures:	\$694	\$502	\$369
Operating Income (loss):	-\$13,986	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	240.51%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,165,880	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,669	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hoffman Village		
Unit Code:	014/045/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,357,021		
Equalized Assessed Valuation:	\$5,482,823		
Population:	500		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$19,858		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$528,294	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,057	\$1,048	\$581
Revenue Collected During FY 18:	\$171,269	\$310,057	\$126,093
Expenditures During FY 18:	\$102,299	\$288,976	\$119,948
Per Capita Revenue:	\$343	\$884	\$338
Per Capita Expenditures:	\$205	\$828	\$325
Revenues over (under) Expenditures:	\$68,970	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	583.84%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$597,264	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,195	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,440	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$486,824	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$810.463	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.621	\$2,410	\$1,081
Revenue Collected During FY 18:	\$103.693	\$259,125	\$96,372
Expenditures During FY 18:	\$100.393	\$253,615	\$101,344
Per Capita Revenue:	\$207	\$670	\$266
Per Capita Expenditures:	\$201	\$690	\$274
Operating Income (loss):	\$3.300	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	810.58%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$813.763	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.628	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Hoffman Estates Village		
Unit Code:	016/260/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$131,455,000		
Equalized Assessed Valuation:	\$1,689,693,491		
Population:	51,895		
Employees:			
Full Time:	329		
Part Time:	65		
Salaries Paid:	\$32,593,643		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,083,236	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$464	\$548	\$516
Revenue Collected During FY 18:	\$64,182,158	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$58,674,755	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,237	\$1,126	\$1,099
Per Capita Expenditures:	\$1,131	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$5,507,403	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	45.54%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$26,717,650	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$515	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,820,471	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$207,926,064	-\$89,138,099	-\$45,315,959

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:	\$358,691,841	\$133,916,165	\$70,239,988
Per Capita Debt:	\$6,912	\$2,479	\$1,921
General Obligation Debt over EAV:	5.77%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$50,423,286	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$972	\$1,462	\$1,218
Revenue Collected During FY 18:	\$32,165,398	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$33,615,618	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$620	\$455	\$319
Per Capita Expenditures:	\$648	\$427	\$321
Operating Income (loss):	-\$1,450,220	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	143.45%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$48,221,598	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$929	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Holiday Hills Village		
Unit Code:	063/047/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,264,250		
Equalized Assessed Valuation:	\$8,599,162		
Population:	582		
Employees:			
Full Time:			
Part Time:	29		
Salaries Paid:	\$76,967		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,947	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$249	\$1,048	\$581
Revenue Collected During FY 18:	\$232,830	\$310,057	\$126,093
Expenditures During FY 18:	\$229,204	\$288,976	\$119,948
Per Capita Revenue:	\$400	\$884	\$338
Per Capita Expenditures:	\$394	\$828	\$325
Revenues over (under) Expenditures:	\$3,626	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	64.82%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$148,573	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$255	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,147	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$66,848	-\$22,956	\$91,815

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:	\$2,815	\$408,875	\$34,803
Per Capita Debt:	\$5	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hollowayville Village		
Unit Code:	006/045/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$29,139		
Equalized Assessed Valuation:	\$512,801		
Population:	90		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$3,775		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$86,320	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$959	\$1,048	\$581
Revenue Collected During FY 18:	\$75,849	\$310,057	\$126,093
Expenditures During FY 18:	\$29,139	\$288,976	\$119,948
Per Capita Revenue:	\$843	\$884	\$338
Per Capita Expenditures:	\$324	\$828	\$325
Revenues over (under) Expenditures:	\$46,710	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	456.54%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$133,030	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,478	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$133,030	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Homer Village		
Unit Code:	010/040/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,544,900		
Equalized Assessed Valuation:	\$11,575,081		
Population:	1,193		
Employees:			
Full Time:	2		
Part Time:	19		
Salaries Paid:	\$209,947		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$744,923	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$624	\$673	\$514
Revenue Collected During FY 18:	\$4,420,388	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$651,312	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$3,705	\$872	\$694
Per Capita Expenditures:	\$546	\$841	\$704
Revenues over (under) Expenditures:	\$3,769,076	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	700.57%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,562,864	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$3,825	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,230,721	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$331,143	-\$6,072,573	\$237,091

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:	\$3,655,749	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,064	\$1,752	\$798
General Obligation Debt over EAV:	1.30%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,584,331	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$6.357	\$1,692	\$1,322
Revenue Collected During FY 18:	\$448,930	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$456,715	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$376	\$550	\$393
Per Capita Expenditures:	\$383	\$502	\$369
Operating Income (loss):	-\$7,785	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1661.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,589,931	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$6.362	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Homer Glen Village		
Unit Code:	099/043/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,317,468		
Equalized Assessed Valuation:	\$923,833,777		
Population:	24,481		
Employees:			
Full Time:	17		
Part Time:	7		
Salaries Paid:	\$1,512,904		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,628,507	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$475	\$673	\$514
Revenue Collected During FY 18:	\$11,088,099	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,077,314	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$453	\$872	\$694
Per Capita Expenditures:	\$493	\$841	\$704
Revenues over (under) Expenditures:	-\$989,215	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	88.09%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,639,292	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$435	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,994,350	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$9,165,487	-\$6,072,573	\$237,091

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:	\$8,843,611	\$13,729,977	\$2,917,395
Per Capita Debt:	\$361	\$1,752	\$798
General Obligation Debt over EAV:	0.90%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hometown City		
Unit Code:	016/265/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,611,014		
Equalized Assessed Valuation:	\$43,432,446		
Population:	4,349		
Employees:			
Full Time:	9		
Part Time:	122		
Salaries Paid:	\$1,453,762		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,081,057	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$249	\$673	\$514
Revenue Collected During FY 18:	\$2,774,518	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,172,981	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$638	\$872	\$694
Per Capita Expenditures:	\$730	\$841	\$704
Revenues over (under) Expenditures:	-\$398,463	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	22.96%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$728,605	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$168	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$728,605	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,265,891	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$291	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,463,340	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,304,685	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$336	\$550	\$393
Per Capita Expenditures:	\$300	\$502	\$369
Operating Income (loss):	\$158,655	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	107.84%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,406,990	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$324	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Homewood Village		
Unit Code:	016/270/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,649,651		
Equalized Assessed Valuation:	\$372,186,168		
Population:	19,323		
Employees:			
	Full Time:	107	
	Part Time:	73	
	Salaries Paid:	\$11,195,256	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,827,550	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$509	\$673	\$514
Revenue Collected During FY 18:	\$20,226,277	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$21,320,467	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,047	\$872	\$694
Per Capita Expenditures:	\$1,103	\$841	\$704
Revenues over (under) Expenditures:	-\$1,094,190	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	47.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,093,287	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$522	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,516,476	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$34,936,361	-\$6,072,573	\$237,091

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:	\$44,887,080	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,323	\$1,752	\$798
General Obligation Debt over EAV:	0.45%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$43,970,788	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.276	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8,826,299	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,422,164	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$457	\$550	\$393
Per Capita Expenditures:	\$384	\$502	\$369
Operating Income (loss):	\$1,404,135	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	596.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$44,254,894	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.290	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hoopeston City		
Unit Code:	092/055/30	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,185,815		
Equalized Assessed Valuation:	\$27,145,180		
Population:	5,600		
Employees:			
Full Time:	30		
Part Time:	15		
Salaries Paid:	\$1,441,086		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,559,700	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$636	\$673	\$514
Revenue Collected During FY 18:	\$3,653,496	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,163,499	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$652	\$872	\$694
Per Capita Expenditures:	\$565	\$841	\$704
Revenues over (under) Expenditures:	\$489,997	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	127.04%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,018,955	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$718	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,436,521	\$18,126	\$
Total Unreserved Funds:	\$582,434	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$	-\$6,072,573	\$237,091

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:	\$2,076,363	\$13,729,977	\$2,917,395
Per Capita Debt:	\$371	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,746,770	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$848	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,513,284	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,751,871	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$270	\$550	\$393
Per Capita Expenditures:	\$313	\$502	\$369
Operating Income (loss):	-\$238,587	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	259.09%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,538,925	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$811	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hooppole Village		
Unit Code:	037/065/32	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$84,250		
Equalized Assessed Valuation:	\$1,209,040		
Population:	215		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$6,520		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$278,381	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,295	\$1,048	\$581
Revenue Collected During FY 18:	\$52,899	\$310,057	\$126,093
Expenditures During FY 18:	\$12,522	\$288,976	\$119,948
Per Capita Revenue:	\$246	\$884	\$338
Per Capita Expenditures:	\$58	\$828	\$325
Revenues over (under) Expenditures:	\$40,377	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	2545.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$318,758	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,483	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,574	\$6,514	\$
Total Unreserved Funds:	\$138,456	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hopedale Village		
Unit Code:	090/040/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,063,412		
Equalized Assessed Valuation:	\$13,656,532		
Population:	950		
Employees:			
Full Time:	5		
Part Time:	18		
Salaries Paid:	\$303,960		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$178,616	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$188	\$1,048	\$581
Revenue Collected During FY 18:	\$525,051	\$310,057	\$126,093
Expenditures During FY 18:	\$434,626	\$288,976	\$119,948
Per Capita Revenue:	\$553	\$884	\$338
Per Capita Expenditures:	\$458	\$828	\$325
Revenues over (under) Expenditures:	\$90,425	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	58.51%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$254,300	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$268	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,074	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$7,146	-\$22,956	\$91,815

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:	\$1,029,048	\$408,875	\$34,803
Per Capita Debt:	\$1,083	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$710.419	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$748	\$2,410	\$1,081
Revenue Collected During FY 18:	\$1,519.733	\$259,125	\$96,372
Expenditures During FY 18:	\$325.892	\$253,615	\$101,344
Per Capita Revenue:	\$1.600	\$670	\$266
Per Capita Expenditures:	\$343	\$690	\$274
Operating Income (loss):	\$1,193.841	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	588.85%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,919.001	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.020	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hopewell Village		
Unit Code:	059/012/32	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$333,800		
Equalized Assessed Valuation:	\$7,867,315		
Population:	410		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$28,109		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$172,450	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$421	\$1,048	\$581
Revenue Collected During FY 18:	\$120,994	\$310,057	\$126,093
Expenditures During FY 18:	\$105,170	\$288,976	\$119,948
Per Capita Revenue:	\$295	\$884	\$338
Per Capita Expenditures:	\$257	\$828	\$325
Revenues over (under) Expenditures:	\$15,824	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	176.87%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$186,018	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$454	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$227,918	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$376.963	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$919	\$2,410	\$1,081
Revenue Collected During FY 18:	\$82.870	\$259,125	\$96,372
Expenditures During FY 18:	\$69.613	\$253,615	\$101,344
Per Capita Revenue:	\$202	\$670	\$266
Per Capita Expenditures:	\$170	\$690	\$274
Operating Income (loss):	\$13.257	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	563.80%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$392.476	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$957	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Hudson Village		
Unit Code:	064/075/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,036,880		
Equalized Assessed Valuation:	\$36,399,108		
Population:	1,837		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$311,681		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,011,486	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$551	\$673	\$514
Revenue Collected During FY 18:	\$873,696	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$645,677	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$476	\$872	\$694
Per Capita Expenditures:	\$351	\$841	\$704
Revenues over (under) Expenditures:	\$228,019	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	193.81%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,251,359	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$681	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$793,657	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$151,820	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,437,498	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$783	\$1,692	\$1,322
Revenue Collected During FY 18:	\$310,388	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$303,042	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$169	\$550	\$393
Per Capita Expenditures:	\$165	\$502	\$369
Operating Income (loss):	\$7,346	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	477.60%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,447,338	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$788	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Huey Village		
Unit Code:	014/050/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$113,000		
Equalized Assessed Valuation:	\$1,337,415		
Population:	196		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$13,214		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,646	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$218	\$1,048	\$581
Revenue Collected During FY 18:	\$66,614	\$310,057	\$126,093
Expenditures During FY 18:	\$63,061	\$288,976	\$119,948
Per Capita Revenue:	\$340	\$884	\$338
Per Capita Expenditures:	\$322	\$828	\$325
Revenues over (under) Expenditures:	\$3,553	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	73.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$46,199	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$236	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,512	\$6,514	\$
Total Unreserved Funds:	\$28,687	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$94,883	\$408,875	\$34,803
Per Capita Debt:	\$484	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hull Village		
Unit Code:	075/040/32	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$145,062		
Equalized Assessed Valuation:	\$3,241,180		
Population:	437		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$36,934		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$332,862	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$762	\$1,048	\$581
Revenue Collected During FY 18:	\$106,143	\$310,057	\$126,093
Expenditures During FY 18:	\$72,188	\$288,976	\$119,948
Per Capita Revenue:	\$243	\$884	\$338
Per Capita Expenditures:	\$165	\$828	\$325
Revenues over (under) Expenditures:	\$33,955	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	508.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$366,817	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$839	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$366,817	-\$22,956	\$91,815

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:	\$324,155	\$408,875	\$34,803
Per Capita Debt:	\$742	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$899.872	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.059	\$2,410	\$1,081
Revenue Collected During FY 18:	\$142.402	\$259,125	\$96,372
Expenditures During FY 18:	\$111.692	\$253,615	\$101,344
Per Capita Revenue:	\$326	\$670	\$266
Per Capita Expenditures:	\$256	\$690	\$274
Operating Income (loss):	\$30.710	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	833.17%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$930.582	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.129	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Humboldt Village		
Unit Code:	015/020/32	County:	Coles
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$404,487		
Equalized Assessed Valuation:	\$2,581,153		
Population:	437		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$50,836		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$222,301	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$509	\$1,048	\$581
Revenue Collected During FY 18:	\$87,774	\$310,057	\$126,093
Expenditures During FY 18:	\$60,120	\$288,976	\$119,948
Per Capita Revenue:	\$201	\$884	\$338
Per Capita Expenditures:	\$138	\$828	\$325
Revenues over (under) Expenditures:	\$27,654	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	411.60%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$247,455	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$566	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,608	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$203,371	-\$22,956	\$91,815

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:	\$20,412	\$408,875	\$34,803
Per Capita Debt:	\$47	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$230,561	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$528	\$2,410	\$1,081
Revenue Collected During FY 18:	\$161,500	\$259,125	\$96,372
Expenditures During FY 18:	\$136,836	\$253,615	\$101,344
Per Capita Revenue:	\$370	\$670	\$266
Per Capita Expenditures:	\$313	\$690	\$274
Operating Income (loss):	\$24,664	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	188.35%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$257,725	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$590	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hume Village		
Unit Code:	023/020/32	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$161,480		
Equalized Assessed Valuation:	\$3,341,680		
Population:	380		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$21,224		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$278,067	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$732	\$1,048	\$581
Revenue Collected During FY 18:	\$78,121	\$310,057	\$126,093
Expenditures During FY 18:	\$48,080	\$288,976	\$119,948
Per Capita Revenue:	\$206	\$884	\$338
Per Capita Expenditures:	\$127	\$828	\$325
Revenues over (under) Expenditures:	\$30,041	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	640.82%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$308,108	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$811	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,386	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$301,722	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$334.628	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$881	\$2,410	\$1,081
Revenue Collected During FY 18:	\$74.358	\$259,125	\$96,372
Expenditures During FY 18:	\$41.280	\$253,615	\$101,344
Per Capita Revenue:	\$196	\$670	\$266
Per Capita Expenditures:	\$109	\$690	\$274
Operating Income (loss):	\$33.078	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	890.76%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$367.706	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$968	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Huntley Village		
Unit Code:	063/050/32	County:	Mchenry
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,022,302		
Equalized Assessed Valuation:	\$903,893,405		
Population:	26,632		
Employees:			
Full Time:	84		
Part Time:	7		
Salaries Paid:	\$7,886,904		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,716,709	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$215	\$548	\$516
Revenue Collected During FY 18:	\$13,801,731	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$13,032,122	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$518	\$1,126	\$1,099
Per Capita Expenditures:	\$489	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$769,609	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	42.96%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$5,598,678	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$210	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,540,710	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$4,972,161	-\$89,138,099	-\$45,315,959

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:	\$16,974,017	\$133,916,165	\$70,239,988
Per Capita Debt:	\$637	\$2,479	\$1,921
General Obligation Debt over EAV:	0.00%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$83,052,459	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$3,119	\$1,462	\$1,218
Revenue Collected During FY 18:	\$5,568,614	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$8,478,012	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$209	\$455	\$319
Per Capita Expenditures:	\$318	\$427	\$321
Operating Income (loss):	-\$2,909,398	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	948.26%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$80,393,245	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$3,019	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hurst City		
Unit Code:	100/055/30	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$583,980		
Equalized Assessed Valuation:	\$3,928,250		
Population:	792		
Employees:			
Full Time:	6		
Part Time:	15		
Salaries Paid:	\$131,607		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$158,260	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$200	\$1,048	\$581
Revenue Collected During FY 18:	\$377,101	\$310,057	\$126,093
Expenditures During FY 18:	\$511,773	\$288,976	\$119,948
Per Capita Revenue:	\$476	\$884	\$338
Per Capita Expenditures:	\$646	\$828	\$325
Revenues over (under) Expenditures:	-\$134,672	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	28.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$147,794	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$187	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,012	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$67,782	-\$22,956	\$91,815

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:	\$1,224,139	\$408,875	\$34,803
Per Capita Debt:	\$1,546	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,327,810	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,677	\$2,410	\$1,081
Revenue Collected During FY 18:	\$319,572	\$259,125	\$96,372
Expenditures During FY 18:	\$311,437	\$253,615	\$101,344
Per Capita Revenue:	\$404	\$670	\$266
Per Capita Expenditures:	\$393	\$690	\$274
Operating Income (loss):	\$8,135	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	431.61%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,344,181	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,697	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Hutsonville Village		
Unit Code:	017/015/32	County:	Crawford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$373,400		
Equalized Assessed Valuation:	\$3,319,790		
Population:	554		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$121,666		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$851,077	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,536	\$1,048	\$581
Revenue Collected During FY 18:	\$168,428	\$310,057	\$126,093
Expenditures During FY 18:	\$153,330	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$277	\$828	\$325
Revenues over (under) Expenditures:	\$15,098	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	564.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$866,175	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,563	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,286	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$759,889	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$838.997	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.514	\$2,410	\$1,081
Revenue Collected During FY 18:	\$167.960	\$259,125	\$96,372
Expenditures During FY 18:	\$195.113	\$253,615	\$101,344
Per Capita Revenue:	\$303	\$670	\$266
Per Capita Expenditures:	\$352	\$690	\$274
Operating Income (loss):	-\$27.153	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	416.09%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$811.844	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.465	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Illiopolis Village		
Unit Code:	083/055/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$1,046,694		
Equalized Assessed Valuation:	\$8,620,974		
Population:	897		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$107,262		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$228,107	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$254	\$1,048	\$581
Revenue Collected During FY 18:	\$306,211	\$310,057	\$126,093
Expenditures During FY 18:	\$333,583	\$288,976	\$119,948
Per Capita Revenue:	\$341	\$884	\$338
Per Capita Expenditures:	\$372	\$828	\$325
Revenues over (under) Expenditures:	-\$27,372	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	57.71%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$192,497	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$215	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,396	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$142,101	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,472,112	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,641	\$2,410	\$1,081
Revenue Collected During FY 18:	\$369,075	\$259,125	\$96,372
Expenditures During FY 18:	\$308,795	\$253,615	\$101,344
Per Capita Revenue:	\$411	\$670	\$266
Per Capita Expenditures:	\$344	\$690	\$274
Operating Income (loss):	\$60,280	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	498.92%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,540,630	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,718	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ina Village		
Unit Code:	041/030/32	County:	Jefferson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$450,697		
Equalized Assessed Valuation:	\$3,995,753		
Population:	2,335		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$179,673		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$812,003	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$348	\$673	\$514
Revenue Collected During FY 18:	\$586,575	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$387,872	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$251	\$872	\$694
Per Capita Expenditures:	\$166	\$841	\$704
Revenues over (under) Expenditures:	\$198,703	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	249.75%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$968,706	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$415	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$353,165	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$615,541	-\$6,072,573	\$237,091

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:	\$388,300	\$13,729,977	\$2,917,395
Per Capita Debt:	\$166	\$1,752	\$798
General Obligation Debt over EAV:	9.72%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$847.692	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$363	\$1,692	\$1,322
Revenue Collected During FY 18:	\$52.433	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$62.825	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$22	\$550	\$393
Per Capita Expenditures:	\$27	\$502	\$369
Operating Income (loss):	-\$10.392	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1399.60%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$879.300	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$377	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Indian Creek Village		
Unit Code:	049/065/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$39,456		
Equalized Assessed Valuation:	\$24,319,040		
Population:	462		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$6,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,021,076	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,210	\$1,048	\$581
Revenue Collected During FY 18:	\$99,725	\$310,057	\$126,093
Expenditures During FY 18:	\$39,456	\$288,976	\$119,948
Per Capita Revenue:	\$216	\$884	\$338
Per Capita Expenditures:	\$85	\$828	\$325
Revenues over (under) Expenditures:	\$60,269	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	2740.64%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,081,345	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,341	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,081,345	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Indian Head Park Village		
Unit Code:	016/275/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,147,551		
Equalized Assessed Valuation:	\$155,155,702		
Population:	3,809		
Employees:			
Full Time:		16	
Part Time:		14	
Salaries Paid:		\$1,499,722	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,095,435	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$288	\$673	\$514
Revenue Collected During FY 18:	\$2,482,857	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,456,131	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$652	\$872	\$694
Per Capita Expenditures:	\$645	\$841	\$704
Revenues over (under) Expenditures:	\$26,726	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	38.72%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$951,082	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$250	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$543,515	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$88,186	-\$6,072,573	\$237,091

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:	\$3,399,106	\$13,729,977	\$2,917,395
Per Capita Debt:	\$892	\$1,752	\$798
General Obligation Debt over EAV:	1.62%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$960.507	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$252	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,450.696	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,593.522	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$381	\$550	\$393
Per Capita Expenditures:	\$418	\$502	\$369
Operating Income (loss):	-\$142.826	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	49.60%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$790.423	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$208	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Indianola Village		
Unit Code:	092/060/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$59,565		
Equalized Assessed Valuation:	\$1,228,641		
Population:	219		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$12,778		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$106,715	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$487	\$1,048	\$581
Revenue Collected During FY 18:	\$58,324	\$310,057	\$126,093
Expenditures During FY 18:	\$58,258	\$288,976	\$119,948
Per Capita Revenue:	\$266	\$884	\$338
Per Capita Expenditures:	\$266	\$828	\$325
Revenues over (under) Expenditures:	\$66	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	183.29%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$106,781	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$488	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,831	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$73,950	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Industry Village		
Unit Code:	062/035/32	County:	McDonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$797,501		
Equalized Assessed Valuation:	\$2,853,677		
Population:	490		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$51,566		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$297,151	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$606	\$1,048	\$581
Revenue Collected During FY 18:	\$159,811	\$310,057	\$126,093
Expenditures During FY 18:	\$174,599	\$288,976	\$119,948
Per Capita Revenue:	\$326	\$884	\$338
Per Capita Expenditures:	\$356	\$828	\$325
Revenues over (under) Expenditures:	-\$14,788	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	161.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$282,363	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$576	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$206,107	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$76,256	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$831.482	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.697	\$2,410	\$1,081
Revenue Collected During FY 18:	\$127.055	\$259,125	\$96,372
Expenditures During FY 18:	\$81.941	\$253,615	\$101,344
Per Capita Revenue:	\$259	\$670	\$266
Per Capita Expenditures:	\$167	\$690	\$274
Operating Income (loss):	\$45.114	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1069.79%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$876.596	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.789	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Inverness Village		
Unit Code:	016/280/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,947,950		
Equalized Assessed Valuation:	\$499,179,906		
Population:	7,508		
Employees:			
Full Time:	18		
Part Time:	10		
Salaries Paid:	\$1,274,657		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,945,128	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,058	\$673	\$514
Revenue Collected During FY 18:	\$4,025,832	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,266,539	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$536	\$872	\$694
Per Capita Expenditures:	\$435	\$841	\$704
Revenues over (under) Expenditures:	\$759,293	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	266.47%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,704,421	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,159	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$282,221	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$5,335,623	-\$6,072,573	\$237,091

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:	\$4,400,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$586	\$1,752	\$798
General Obligation Debt over EAV:	0.88%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Iola Village		
Unit Code:	013/020/32	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$182,458		
Equalized Assessed Valuation:	\$589,060		
Population:	141		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$11,732		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,835	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$41	\$1,048	\$581
Revenue Collected During FY 18:	\$34,019	\$310,057	\$126,093
Expenditures During FY 18:	\$30,713	\$288,976	\$119,948
Per Capita Revenue:	\$241	\$884	\$338
Per Capita Expenditures:	\$218	\$828	\$325
Revenues over (under) Expenditures:	\$3,306	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	32.06%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$9,847	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$70	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,688	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$3,159	-\$22,956	\$91,815

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:	\$276,363	\$408,875	\$34,803
Per Capita Debt:	\$1,960	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,073,398	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$7.613	\$2,410	\$1,081
Revenue Collected During FY 18:	\$53,702	\$259,125	\$96,372
Expenditures During FY 18:	\$87,639	\$253,615	\$101,344
Per Capita Revenue:	\$381	\$670	\$266
Per Capita Expenditures:	\$622	\$690	\$274
Operating Income (loss):	-\$33,937	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1185.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,038,755	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$7.367	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ipava Village		
Unit Code:	029/060/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$483,717		
Equalized Assessed Valuation:	\$3,248,723		
Population:	435		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$80,573		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$150,587	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$346	\$1,048	\$581
Revenue Collected During FY 18:	\$184,826	\$310,057	\$126,093
Expenditures During FY 18:	\$173,551	\$288,976	\$119,948
Per Capita Revenue:	\$425	\$884	\$338
Per Capita Expenditures:	\$399	\$828	\$325
Revenues over (under) Expenditures:	\$11,275	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	83.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$144,238	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$332	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,493	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$75,745	-\$22,956	\$91,815

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:	\$135,979	\$408,875	\$34,803
Per Capita Debt:	\$313	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$565.871	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.301	\$2,410	\$1,081
Revenue Collected During FY 18:	\$165.582	\$259,125	\$96,372
Expenditures During FY 18:	\$216.197	\$253,615	\$101,344
Per Capita Revenue:	\$381	\$670	\$266
Per Capita Expenditures:	\$497	\$690	\$274
Operating Income (loss):	-\$50.615	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	242.03%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$523.256	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.203	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Iroquois Village		
Unit Code:	038/060/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$64,400		
Equalized Assessed Valuation:	\$1,503,619		
Population:	192		
Employees:			
Full Time:	9		
Part Time:			
Salaries Paid:	\$6,816		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,108	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$120	\$1,048	\$581
Revenue Collected During FY 18:	\$62,951	\$310,057	\$126,093
Expenditures During FY 18:	\$57,169	\$288,976	\$119,948
Per Capita Revenue:	\$328	\$884	\$338
Per Capita Expenditures:	\$298	\$828	\$325
Revenues over (under) Expenditures:	\$5,782	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	50.53%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$28,890	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$150	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$42,767	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Irving Village		
Unit Code:	068/050/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$503,608		
Equalized Assessed Valuation:	\$2,387,980		
Population:	495		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$66,430		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$249,698	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$504	\$1,048	\$581
Revenue Collected During FY 18:	\$141,869	\$310,057	\$126,093
Expenditures During FY 18:	\$169,152	\$288,976	\$119,948
Per Capita Revenue:	\$287	\$884	\$338
Per Capita Expenditures:	\$342	\$828	\$325
Revenues over (under) Expenditures:	-\$27,283	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	131.49%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$222,415	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$449	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,141	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$160,274	-\$22,956	\$91,815

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:	\$77,809	\$408,875	\$34,803
Per Capita Debt:	\$157	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$796.112	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.608	\$2,410	\$1,081
Revenue Collected During FY 18:	\$103.535	\$259,125	\$96,372
Expenditures During FY 18:	\$144.277	\$253,615	\$101,344
Per Capita Revenue:	\$209	\$670	\$266
Per Capita Expenditures:	\$291	\$690	\$274
Operating Income (loss):	-\$40.742	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	523.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$755.370	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.526	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Irvington Village		
Unit Code:	095/030/32	County:	Washington
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$150,000		
Equalized Assessed Valuation:	\$5,558,192		
Population:	429		
Employees:			
Full Time:	3		
Part Time:	16		
Salaries Paid:	\$107,466		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$442,833	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,032	\$1,048	\$581
Revenue Collected During FY 18:	\$225,023	\$310,057	\$126,093
Expenditures During FY 18:	\$211,982	\$288,976	\$119,948
Per Capita Revenue:	\$525	\$884	\$338
Per Capita Expenditures:	\$494	\$828	\$325
Revenues over (under) Expenditures:	\$13,041	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	215.05%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$455,874	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,063	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$391,628	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$64,246	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,271,600	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,964	\$2,410	\$1,081
Revenue Collected During FY 18:	\$249,958	\$259,125	\$96,372
Expenditures During FY 18:	\$207,413	\$253,615	\$101,344
Per Capita Revenue:	\$583	\$670	\$266
Per Capita Expenditures:	\$483	\$690	\$274
Operating Income (loss):	\$42,545	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	633.59%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,314,145	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,063	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Irwin Village		
Unit Code:	046/055/32	County:	Kankakee
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$82,750		
Equalized Assessed Valuation:	\$1,353,454		
Population:	74		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,023,644	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$13,833	\$1,048	\$581
Revenue Collected During FY 18:	\$32,613	\$310,057	\$126,093
Expenditures During FY 18:	\$22,366	\$288,976	\$119,948
Per Capita Revenue:	\$441	\$884	\$338
Per Capita Expenditures:	\$302	\$828	\$325
Revenues over (under) Expenditures:	\$10,247	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	4622.60%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,033,891	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$13,972	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$1,157,984	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Island Lake Village		
Unit Code:	049/070/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,283,144		
Equalized Assessed Valuation:	\$167,649,165		
Population:	8,080		
Employees:			
Full Time:	35		
Part Time:	28		
Salaries Paid:	\$1,666,343		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$597,931	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$74	\$673	\$514
Revenue Collected During FY 18:	\$5,795,444	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,863,080	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$717	\$872	\$694
Per Capita Expenditures:	\$726	\$841	\$704
Revenues over (under) Expenditures:	-\$67,636	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	8.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$512,271	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$63	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$658,538	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,004,936	-\$6,072,573	\$237,091

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:	\$889,886	\$13,729,977	\$2,917,395
Per Capita Debt:	\$110	\$1,752	\$798
General Obligation Debt over EAV:	0.24%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,438,822	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.292	\$1,692	\$1,322
Revenue Collected During FY 18:	\$996,463	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,216,412	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$123	\$550	\$393
Per Capita Expenditures:	\$151	\$502	\$369
Operating Income (loss):	-\$219,949	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	846.67%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,299,011	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.275	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Itasca Village		
Unit Code:	022/065/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,914,659		
Equalized Assessed Valuation:	\$631,126,929		
Population:	9,416		
Employees:			
	Full Time:	52	
	Part Time:	23	
	Salaries Paid:	\$5,619,283	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,334,403	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,416	\$673	\$514
Revenue Collected During FY 18:	\$12,436,377	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,075,795	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,321	\$872	\$694
Per Capita Expenditures:	\$1,282	\$841	\$704
Revenues over (under) Expenditures:	\$360,582	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	107.93%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$13,033,235	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,384	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,770,684	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,935,629	-\$6,072,573	\$237,091

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:	\$60,091,987	\$13,729,977	\$2,917,395
Per Capita Debt:	\$6,382	\$1,752	\$798
General Obligation Debt over EAV:	4.32%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,454,841	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.004	\$1,692	\$1,322
Revenue Collected During FY 18:	\$13,790,112	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,818,624	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.465	\$550	\$393
Per Capita Expenditures:	\$1.043	\$502	\$369
Operating Income (loss):	\$3,971,488	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	140.08%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,753,829	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.461	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Iuka Village		
Unit Code:	058/025/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$356,050		
Equalized Assessed Valuation:	\$2,331,949		
Population:	489		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$85,923		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$159,618	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$326	\$1,048	\$581
Revenue Collected During FY 18:	\$172,767	\$310,057	\$126,093
Expenditures During FY 18:	\$176,206	\$288,976	\$119,948
Per Capita Revenue:	\$353	\$884	\$338
Per Capita Expenditures:	\$360	\$828	\$325
Revenues over (under) Expenditures:	-\$3,439	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	88.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$156,179	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$319	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,938	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$116,241	-\$22,956	\$91,815

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:	\$383,000	\$408,875	\$34,803
Per Capita Debt:	\$783	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$938.603	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.919	\$2,410	\$1,081
Revenue Collected During FY 18:	\$239.186	\$259,125	\$96,372
Expenditures During FY 18:	\$212.225	\$253,615	\$101,344
Per Capita Revenue:	\$489	\$670	\$266
Per Capita Expenditures:	\$434	\$690	\$274
Operating Income (loss):	\$26.961	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	454.97%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$965.564	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.975	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ivesdale Village		
Unit Code:	010/045/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$362,500		
Equalized Assessed Valuation:	\$3,994,851		
Population:	271		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$6,888		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$414,658	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,530	\$1,048	\$581
Revenue Collected During FY 18:	\$117,871	\$310,057	\$126,093
Expenditures During FY 18:	\$118,116	\$288,976	\$119,948
Per Capita Revenue:	\$435	\$884	\$338
Per Capita Expenditures:	\$436	\$828	\$325
Revenues over (under) Expenditures:	-\$245	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	350.85%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$414,413	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,529	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,270	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$387,143	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$44,060	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$163	\$2,410	\$1,081
Revenue Collected During FY 18:	\$53,450	\$259,125	\$96,372
Expenditures During FY 18:	\$37,846	\$253,615	\$101,344
Per Capita Revenue:	\$197	\$670	\$266
Per Capita Expenditures:	\$140	\$690	\$274
Operating Income (loss):	\$15,604	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	157.65%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$59,664	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$220	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jacksonville City		
Unit Code:	069/025/30	County:	Morgan
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,431,621		
Equalized Assessed Valuation:	\$248,722,799		
Population:	18,749		
Employees:			
Full Time:	178		
Part Time:	103		
Salaries Paid:	\$9,084,857		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,903,992	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,062	\$673	\$514
Revenue Collected During FY 18:	\$18,582,751	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,545,582	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$991	\$872	\$694
Per Capita Expenditures:	\$882	\$841	\$704
Revenues over (under) Expenditures:	\$2,037,169	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	125.47%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$20,759,877	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,107	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,836,099	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,896,821	-\$6,072,573	\$237,091

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:	\$32,371,116	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,727	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$40,896,405	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.181	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,964,305	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,699,966	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$638	\$550	\$393
Per Capita Expenditures:	\$464	\$502	\$369
Operating Income (loss):	\$3,264,339	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	509.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$44,309,546	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.363	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Jeffersonville Village		
Unit Code:	096/025/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$546,000		
Equalized Assessed Valuation:	\$1,277,694		
Population:	367		
Employees:			
Full Time:	3		
Part Time:	11		
Salaries Paid:	\$78,395		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,053	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$109	\$1,048	\$581
Revenue Collected During FY 18:	\$91,138	\$310,057	\$126,093
Expenditures During FY 18:	\$82,047	\$288,976	\$119,948
Per Capita Revenue:	\$248	\$884	\$338
Per Capita Expenditures:	\$224	\$828	\$325
Revenues over (under) Expenditures:	\$9,091	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	59.90%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$49,144	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$134	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$55,043	-\$22,956	\$91,815

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	\$408,875	\$34,803
Per Capita Debt:	\$311	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$931.171	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.537	\$2,410	\$1,081
Revenue Collected During FY 18:	\$215.826	\$259,125	\$96,372
Expenditures During FY 18:	\$234.917	\$253,615	\$101,344
Per Capita Revenue:	\$588	\$670	\$266
Per Capita Expenditures:	\$640	\$690	\$274
Operating Income (loss):	-\$19.091	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	388.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$912.080	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.485	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Jeisyville Village		
Unit Code:	011/025/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$102,400		
Equalized Assessed Valuation:	\$479,070		
Population:	107		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$8,763		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,837	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$784	\$1,048	\$581
Revenue Collected During FY 18:	\$23,855	\$310,057	\$126,093
Expenditures During FY 18:	\$19,253	\$288,976	\$119,948
Per Capita Revenue:	\$223	\$884	\$338
Per Capita Expenditures:	\$180	\$828	\$325
Revenues over (under) Expenditures:	\$4,602	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	452.34%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$87,089	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$814	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,776	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$62,313	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$87.785	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$820	\$2,410	\$1,081
Revenue Collected During FY 18:	\$40.812	\$259,125	\$96,372
Expenditures During FY 18:	\$43.570	\$253,615	\$101,344
Per Capita Revenue:	\$381	\$670	\$266
Per Capita Expenditures:	\$407	\$690	\$274
Operating Income (loss):	-\$2.758	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	198.25%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$86.377	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$807	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jerome Village		
Unit Code:	083/060/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$1,577,636		
Equalized Assessed Valuation:	\$29,054,939		
Population:	1,656		
Employees:			
Full Time:	8		
Part Time:	11		
Salaries Paid:	\$413,124		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$266,657	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$161	\$673	\$514
Revenue Collected During FY 18:	\$1,111,553	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$900,512	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$671	\$872	\$694
Per Capita Expenditures:	\$544	\$841	\$704
Revenues over (under) Expenditures:	\$211,041	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	53.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$478,475	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$289	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,396	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$454,079	-\$6,072,573	\$237,091

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:	\$1,744	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$574,710	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$347	\$1,692	\$1,322
Revenue Collected During FY 18:	\$520,071	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$533,541	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$314	\$550	\$393
Per Capita Expenditures:	\$322	\$502	\$369
Operating Income (loss):	-\$13,470	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	105.19%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$561,240	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$339	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jerseyville City		
Unit Code:	042/030/30	County:	Jersey
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,413,325		
Equalized Assessed Valuation:	\$121,130,703		
Population:	8,265		
Employees:			
Full Time:	60		
Part Time:	27		
Salaries Paid:	\$3,769,071		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,148,560	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$381	\$673	\$514
Revenue Collected During FY 18:	\$6,400,940	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,071,426	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$774	\$872	\$694
Per Capita Expenditures:	\$735	\$841	\$704
Revenues over (under) Expenditures:	\$329,514	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.29%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,478,074	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$421	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,767,231	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$710,843	-\$6,072,573	\$237,091

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:	\$17,969,238	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,174	\$1,752	\$798
General Obligation Debt over EAV:	13.69%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,922,775	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$959	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,406,216	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,559,753	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$533	\$550	\$393
Per Capita Expenditures:	\$431	\$502	\$369
Operating Income (loss):	\$846,463	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	246.34%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,769,238	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,061	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Jewett Village		
Unit Code:	018/015/32	County:	Cumberland
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$131,598		
Equalized Assessed Valuation:	\$1,175,466		
Population:	223		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$15,531		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,061	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$390	\$1,048	\$581
Revenue Collected During FY 18:	\$51,199	\$310,057	\$126,093
Expenditures During FY 18:	\$35,837	\$288,976	\$119,948
Per Capita Revenue:	\$230	\$884	\$338
Per Capita Expenditures:	\$161	\$828	\$325
Revenues over (under) Expenditures:	\$15,362	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	285.80%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$102,423	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$459	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,460	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$48,508	-\$22,956	\$91,815

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:	\$32,338	\$408,875	\$34,803
Per Capita Debt:	\$145	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$515.456	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.311	\$2,410	\$1,081
Revenue Collected During FY 18:	\$48.390	\$259,125	\$96,372
Expenditures During FY 18:	\$118.844	\$253,615	\$101,344
Per Capita Revenue:	\$217	\$670	\$266
Per Capita Expenditures:	\$533	\$690	\$274
Operating Income (loss):	-\$70.454	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	374.44%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$445.002	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.996	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Johnsburg Village		
Unit Code:	063/105/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,825,780		
Equalized Assessed Valuation:	\$203,854,895		
Population:	6,317		
Employees:			
Full Time:		17	
Part Time:		16	
Salaries Paid:	\$1,713,163		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,373,896	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$217	\$673	\$514
Revenue Collected During FY 18:	\$4,703,063	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,498,224	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$745	\$872	\$694
Per Capita Expenditures:	\$1,029	\$841	\$704
Revenues over (under) Expenditures:	-\$1,795,161	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	23.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,526,463	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$242	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,546,093	-\$6,072,573	\$237,091

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:	\$4,107,168	\$13,729,977	\$2,917,395
Per Capita Debt:	\$650	\$1,752	\$798
General Obligation Debt over EAV:	1.08%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,535,486	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.193	\$1,692	\$1,322
Revenue Collected During FY 18:	\$331,894	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$688,942	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$53	\$550	\$393
Per Capita Expenditures:	\$109	\$502	\$369
Operating Income (loss):	-\$357,048	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1104.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,610,001	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.205	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Johnsonville Village		
Unit Code:	096/030/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,500		
Equalized Assessed Valuation:	\$343,111		
Population:	69		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$3,810		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$71,176	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,032	\$1,048	\$581
Revenue Collected During FY 18:	\$14,132	\$310,057	\$126,093
Expenditures During FY 18:	\$10,326	\$288,976	\$119,948
Per Capita Revenue:	\$205	\$884	\$338
Per Capita Expenditures:	\$150	\$828	\$325
Revenues over (under) Expenditures:	\$3,806	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	726.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$74,982	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,087	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$74,982	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Johnston City City		
Unit Code:	100/060/30	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,001,000		
Equalized Assessed Valuation:	\$17,459,208		
Population:	3,488		
Employees:			
Full Time:	18		
Part Time:	13		
Salaries Paid:	\$1,015,157		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,474,319	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$996	\$673	\$514
Revenue Collected During FY 18:	\$2,713,480	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,971,364	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$778	\$872	\$694
Per Capita Expenditures:	\$852	\$841	\$704
Revenues over (under) Expenditures:	-\$257,884	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	108.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,216,435	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$922	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$773,748	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,475,470	-\$6,072,573	\$237,091

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:	\$150,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$43	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,758,972	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.224	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,081,911	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,029,350	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$310	\$550	\$393
Per Capita Expenditures:	\$295	\$502	\$369
Operating Income (loss):	\$52,561	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	758.88%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,811,533	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,240	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Joliet City		
Unit Code:	099/055/30	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$322,974,349		
Equalized Assessed Valuation:	\$3,092,505,368		
Population:	148,099		
Employees:			
Full Time:	787		
Part Time:	61		
Salaries Paid:	\$92,725,697		

Blended Component Units

Number Submitted = 2
 Joliet Firefighters' Pension Fund
 Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$62,869,812	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$425	\$548	\$516
Revenue Collected During FY 18:	\$184,724,165	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$187,182,634	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,247	\$1,126	\$1,099
Per Capita Expenditures:	\$1,264	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$2,458,469	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	32.26%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$60,376,971	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$408	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,879,732	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$740,992,302	-\$89,138,099	-\$45,315,959

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:	\$137,635,617	\$133,916,165	\$70,239,988
Per Capita Debt:	\$929	\$2,479	\$1,921
General Obligation Debt over EAV:	0.16%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$256,002,044	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,729	\$1,462	\$1,218
Revenue Collected During FY 18:	\$56,588,257	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$27,356,038	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$382	\$455	\$319
Per Capita Expenditures:	\$185	\$427	\$321
Operating Income (loss):	\$29,232,219	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	887.97%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$242,914,245	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,640	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jonesboro City		
Unit Code:	091/030/30	County:	Union
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,265,705		
Equalized Assessed Valuation:	\$15,836,515		
Population:	1,759		
Employees:			
	Full Time:	11	
	Part Time:	10	
	Salaries Paid:	\$574,412	

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$710,023	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$404	\$673	\$514
Revenue Collected During FY 18:	\$719,783	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$736,453	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$409	\$872	\$694
Per Capita Expenditures:	\$419	\$841	\$704
Revenues over (under) Expenditures:	-\$16,670	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	191.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,409,975	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$802	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$408,283	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$140,084	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,805,723	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,595	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,029,894	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$910,671	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$585	\$550	\$393
Per Capita Expenditures:	\$518	\$502	\$369
Operating Income (loss):	\$119,223	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	321.19%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,924,945	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,663	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Joppa Village		
Unit Code:	061/015/32	County:	Massac
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$199,442		
Equalized Assessed Valuation:	\$585,085		
Population:	341		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$57,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$298,509	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$875	\$1,048	\$581
Revenue Collected During FY 18:	\$125,016	\$310,057	\$126,093
Expenditures During FY 18:	\$147,433	\$288,976	\$119,948
Per Capita Revenue:	\$367	\$884	\$338
Per Capita Expenditures:	\$432	\$828	\$325
Revenues over (under) Expenditures:	-\$22,417	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	204.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$301,092	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$883	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$156,648	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$144,444	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$324,442	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$951	\$2,410	\$1,081
Revenue Collected During FY 18:	\$70,981	\$259,125	\$96,372
Expenditures During FY 18:	\$48,186	\$253,615	\$101,344
Per Capita Revenue:	\$208	\$670	\$266
Per Capita Expenditures:	\$141	\$690	\$274
Operating Income (loss):	\$22,795	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	668.74%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$322,237	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$945	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Joy Village		
Unit Code:	066/015/32	County:	Mercer
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$686,164		
Equalized Assessed Valuation:	\$3,258,461		
Population:	417		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$80,204		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$143,962	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$345	\$1,048	\$581
Revenue Collected During FY 18:	\$190,841	\$310,057	\$126,093
Expenditures During FY 18:	\$168,669	\$288,976	\$119,948
Per Capita Revenue:	\$458	\$884	\$338
Per Capita Expenditures:	\$404	\$828	\$325
Revenues over (under) Expenditures:	\$22,172	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	81.39%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$137,274	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$329	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,942	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$107,332	-\$22,956	\$91,815

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:	\$369,906	\$408,875	\$34,803
Per Capita Debt:	\$887	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,662,928	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,988	\$2,410	\$1,081
Revenue Collected During FY 18:	\$174,681	\$259,125	\$96,372
Expenditures During FY 18:	\$220,711	\$253,615	\$101,344
Per Capita Revenue:	\$419	\$670	\$266
Per Capita Expenditures:	\$529	\$690	\$274
Operating Income (loss):	-\$46,030	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	745.66%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,645,758	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,947	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Junction Village		
Unit Code:	030/015/32	County:	Gallatin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$117,000		
Equalized Assessed Valuation:	\$250,788		
Population:	129		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$3,797		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,838	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,270	\$1,048	\$581
Revenue Collected During FY 18:	\$21,626	\$310,057	\$126,093
Expenditures During FY 18:	\$21,200	\$288,976	\$119,948
Per Capita Revenue:	\$168	\$884	\$338
Per Capita Expenditures:	\$164	\$828	\$325
Revenues over (under) Expenditures:	\$426	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	763.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$161,942	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,255	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,195	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$119,398	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Junction City Village		
Unit Code:	058/030/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$395,800		
Equalized Assessed Valuation:	\$1,402,642		
Population:	460		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$37,426		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,931	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$282	\$1,048	\$581
Revenue Collected During FY 18:	\$135,613	\$310,057	\$126,093
Expenditures During FY 18:	\$136,369	\$288,976	\$119,948
Per Capita Revenue:	\$295	\$884	\$338
Per Capita Expenditures:	\$296	\$828	\$325
Revenues over (under) Expenditures:	-\$756	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	94.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$129,175	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$281	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,845	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$103,330	-\$22,956	\$91,815

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:	\$105,394	\$408,875	\$34,803
Per Capita Debt:	\$229	\$965	\$78
General Obligation Debt over EAV:	6.44%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$820.713	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.784	\$2,410	\$1,081
Revenue Collected During FY 18:	\$196.602	\$259,125	\$96,372
Expenditures During FY 18:	\$196.957	\$253,615	\$101,344
Per Capita Revenue:	\$427	\$670	\$266
Per Capita Expenditures:	\$428	\$690	\$274
Operating Income (loss):	-\$355	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	416.52%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$820.358	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.783	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kampsville Village		
Unit Code:	007/030/32	County:	Calhoun
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$208,059		
Equalized Assessed Valuation:	\$2,558,737		
Population:	314		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$8,794		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,391	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$460	\$1,048	\$581
Revenue Collected During FY 18:	\$104,577	\$310,057	\$126,093
Expenditures During FY 18:	\$89,506	\$288,976	\$119,948
Per Capita Revenue:	\$333	\$884	\$338
Per Capita Expenditures:	\$285	\$828	\$325
Revenues over (under) Expenditures:	\$15,071	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	173.39%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$155,198	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$494	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,997	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$71,201	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$278.970	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$888	\$2,410	\$1,081
Revenue Collected During FY 18:	\$74.270	\$259,125	\$96,372
Expenditures During FY 18:	\$92.965	\$253,615	\$101,344
Per Capita Revenue:	\$237	\$670	\$266
Per Capita Expenditures:	\$296	\$690	\$274
Operating Income (loss):	-\$18.695	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	284.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$264.539	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$842	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kane Village		
Unit Code:	031/030/32	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,316,718		
Equalized Assessed Valuation:	\$1,689,015		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$52,231		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$170,594	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$114	\$673	\$514
Revenue Collected During FY 18:	\$95,820	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$93,668	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$64	\$872	\$694
Per Capita Expenditures:	\$62	\$841	\$704
Revenues over (under) Expenditures:	\$2,152	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	152.19%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$142,554	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$95	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$142,554	-\$6,072,573	\$237,091

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:	\$530,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$353	\$1,752	\$798
General Obligation Debt over EAV:	31.38%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$579.736	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$386	\$1,692	\$1,322
Revenue Collected During FY 18:	\$109.630	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$122.643	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$73	\$550	\$393
Per Capita Expenditures:	\$82	\$502	\$369
Operating Income (loss):	-\$13.013	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	486.71%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$596.915	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$398	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kaneville Village		
Unit Code:	045/110/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$403,293		
Equalized Assessed Valuation:	\$10,363,453		
Population:	490		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$6,120		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$293,824	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$600	\$1,048	\$581
Revenue Collected During FY 18:	\$115,828	\$310,057	\$126,093
Expenditures During FY 18:	\$93,973	\$288,976	\$119,948
Per Capita Revenue:	\$236	\$884	\$338
Per Capita Expenditures:	\$192	\$828	\$325
Revenues over (under) Expenditures:	\$21,855	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	335.93%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$315,679	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$644	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$334,287	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kangley Village		
Unit Code:	050/030/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,200		
Equalized Assessed Valuation:	\$		
Population:	251		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$15,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$217,455	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$866	\$1,048	\$581
Revenue Collected During FY 18:	\$56,780	\$310,057	\$126,093
Expenditures During FY 18:	\$123,957	\$288,976	\$119,948
Per Capita Revenue:	\$226	\$884	\$338
Per Capita Expenditures:	\$494	\$828	\$325
Revenues over (under) Expenditures:	-\$67,177	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	121.23%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$150,278	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$599	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$60,275	\$6,514	\$
Total Unreserved Funds:	\$90,003	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kansas Village		
Unit Code:	023/025/32	County:	Edgar
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,030,800		
Equalized Assessed Valuation:	\$4,484,012		
Population:	652		
Employees:			
Full Time:	3		
Part Time:	24		
Salaries Paid:	\$163,460		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$439,768	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$674	\$1,048	\$581
Revenue Collected During FY 18:	\$227,619	\$310,057	\$126,093
Expenditures During FY 18:	\$250,486	\$288,976	\$119,948
Per Capita Revenue:	\$349	\$884	\$338
Per Capita Expenditures:	\$384	\$828	\$325
Revenues over (under) Expenditures:	-\$22,867	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	166.44%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$416,901	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$639	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,381	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$357,520	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$599,607	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$920	\$2,410	\$1,081
Revenue Collected During FY 18:	\$152,115	\$259,125	\$96,372
Expenditures During FY 18:	\$153,367	\$253,615	\$101,344
Per Capita Revenue:	\$233	\$670	\$266
Per Capita Expenditures:	\$235	\$690	\$274
Operating Income (loss):	-\$1,252	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	390.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$598,355	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$918	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kappa Village		
Unit Code:	102/040/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$90,724		
Equalized Assessed Valuation:	\$3,865,093		
Population:	230		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$17,777		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$162,398	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$706	\$1,048	\$581
Revenue Collected During FY 18:	\$96,078	\$310,057	\$126,093
Expenditures During FY 18:	\$73,897	\$288,976	\$119,948
Per Capita Revenue:	\$418	\$884	\$338
Per Capita Expenditures:	\$321	\$828	\$325
Revenues over (under) Expenditures:	\$22,181	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	249.78%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$184,577	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$803	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$44,022	\$6,514	\$
Total Unreserved Funds:	\$140,555	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$44,000	\$408,875	\$34,803
Per Capita Debt:	\$191	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Karnak Village		
Unit Code:	077/010/32	County:	Pulaski
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$545,600		
Equalized Assessed Valuation:	\$1,701,602		
Population:	450		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$135,247		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,941	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$95	\$1,048	\$581
Revenue Collected During FY 18:	\$182,063	\$310,057	\$126,093
Expenditures During FY 18:	\$177,829	\$288,976	\$119,948
Per Capita Revenue:	\$405	\$884	\$338
Per Capita Expenditures:	\$395	\$828	\$325
Revenues over (under) Expenditures:	\$4,234	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	25.07%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$44,590	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$99	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,130	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$4,460	-\$22,956	\$91,815

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:	\$158,983	\$408,875	\$34,803
Per Capita Debt:	\$353	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$906,222	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,014	\$2,410	\$1,081
Revenue Collected During FY 18:	\$349,316	\$259,125	\$96,372
Expenditures During FY 18:	\$392,052	\$253,615	\$101,344
Per Capita Revenue:	\$776	\$670	\$266
Per Capita Expenditures:	\$871	\$690	\$274
Operating Income (loss):	-\$42,736	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	220.91%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$866,071	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,925	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kaskaskia Village		
Unit Code:	079/035/32	County:	Randolph
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$2,136		
Equalized Assessed Valuation:	\$		
Population:	13		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,500	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,192	\$1,048	\$581
Revenue Collected During FY 18:	\$2,555	\$310,057	\$126,093
Expenditures During FY 18:	\$2,136	\$288,976	\$119,948
Per Capita Revenue:	\$197	\$884	\$338
Per Capita Expenditures:	\$164	\$828	\$325
Revenues over (under) Expenditures:	\$419	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	745.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$15,919	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,225	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$15,919	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Keenes Village		
Unit Code:	096/035/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,750		
Equalized Assessed Valuation:	\$211,691		
Population:	83		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,438	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$572	\$1,048	\$581
Revenue Collected During FY 18:	\$12,565	\$310,057	\$126,093
Expenditures During FY 18:	\$9,661	\$288,976	\$119,948
Per Capita Revenue:	\$151	\$884	\$338
Per Capita Expenditures:	\$116	\$828	\$325
Revenues over (under) Expenditures:	\$2,904	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	502.18%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$48,516	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$585	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,567	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$11,218	-\$22,956	\$91,815

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:	\$18,000	\$408,875	\$34,803
Per Capita Debt:	\$217	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$113.804	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.371	\$2,410	\$1,081
Revenue Collected During FY 18:	\$14.717	\$259,125	\$96,372
Expenditures During FY 18:	\$33.461	\$253,615	\$101,344
Per Capita Revenue:	\$177	\$670	\$266
Per Capita Expenditures:	\$403	\$690	\$274
Operating Income (loss):	-\$18.744	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	286.82%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$95.974	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.156	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Keensburg Village		
Unit Code:	093/020/32	County:	Wabash
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$118,330		
Equalized Assessed Valuation:	\$1,077,015		
Population:	205		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$16,852		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,354	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$148	\$1,048	\$581
Revenue Collected During FY 18:	\$68,604	\$310,057	\$126,093
Expenditures During FY 18:	\$49,993	\$288,976	\$119,948
Per Capita Revenue:	\$335	\$884	\$338
Per Capita Expenditures:	\$244	\$828	\$325
Revenues over (under) Expenditures:	\$18,611	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	73.01%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$36,502	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$178	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,713	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$20,789	-\$22,956	\$91,815

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:	\$170,000	\$408,875	\$34,803
Per Capita Debt:	\$829	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$479.042	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.337	\$2,410	\$1,081
Revenue Collected During FY 18:	\$70.716	\$259,125	\$96,372
Expenditures During FY 18:	\$82.902	\$253,615	\$101,344
Per Capita Revenue:	\$345	\$670	\$266
Per Capita Expenditures:	\$404	\$690	\$274
Operating Income (loss):	-\$12.186	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	573.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$475.495	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.319	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Keithsburg City		
Unit Code:	066/020/30	County:	Mercer
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$530,598		
Equalized Assessed Valuation:	\$4,067,142		
Population:	610		
Employees:			
Full Time:	1		
Part Time:	21		
Salaries Paid:	\$106,539		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$215,114	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$353	\$1,048	\$581
Revenue Collected During FY 18:	\$923,947	\$310,057	\$126,093
Expenditures During FY 18:	\$909,219	\$288,976	\$119,948
Per Capita Revenue:	\$1,515	\$884	\$338
Per Capita Expenditures:	\$1,491	\$828	\$325
Revenues over (under) Expenditures:	\$14,728	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	27.07%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$246,171	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$404	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,120	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$191,051	-\$22,956	\$91,815

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:	\$44,553	\$408,875	\$34,803
Per Capita Debt:	\$73	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$506.596	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$830	\$2,410	\$1,081
Revenue Collected During FY 18:	\$521.780	\$259,125	\$96,372
Expenditures During FY 18:	\$228.534	\$253,615	\$101,344
Per Capita Revenue:	\$855	\$670	\$266
Per Capita Expenditures:	\$375	\$690	\$274
Operating Income (loss):	\$293.246	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	342.84%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$783.513	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.284	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kell Village		
Unit Code:	058/035/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$69,800		
Equalized Assessed Valuation:	\$784,702		
Population:	215		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$10,133		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$72,136	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$336	\$1,048	\$581
Revenue Collected During FY 18:	\$47,066	\$310,057	\$126,093
Expenditures During FY 18:	\$49,826	\$288,976	\$119,948
Per Capita Revenue:	\$219	\$884	\$338
Per Capita Expenditures:	\$232	\$828	\$325
Revenues over (under) Expenditures:	-\$2,760	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	139.24%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$69,376	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$323	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kempton Village		
Unit Code:	027/025/32	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$244,615		
Equalized Assessed Valuation:	\$1,464,869		
Population:	213		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$19,240		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$151,094	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$709	\$1,048	\$581
Revenue Collected During FY 18:	\$96,412	\$310,057	\$126,093
Expenditures During FY 18:	\$82,927	\$288,976	\$119,948
Per Capita Revenue:	\$453	\$884	\$338
Per Capita Expenditures:	\$389	\$828	\$325
Revenues over (under) Expenditures:	\$13,485	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	198.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$164,579	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$773	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,377	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$102,201	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$104,279	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$490	\$2,410	\$1,081
Revenue Collected During FY 18:	\$48,459	\$259,125	\$96,372
Expenditures During FY 18:	\$29,291	\$253,615	\$101,344
Per Capita Revenue:	\$228	\$670	\$266
Per Capita Expenditures:	\$138	\$690	\$274
Operating Income (loss):	\$19,168	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	421.45%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$123,447	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$580	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kenilworth Village		
Unit Code:	016/290/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,702,491		
Equalized Assessed Valuation:	\$326,399,157		
Population:	2,513		
Employees:			
Full Time:	18		
Part Time:	29		
Salaries Paid:	\$1,765,977		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,851,669	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,931	\$673	\$514
Revenue Collected During FY 18:	\$4,978,366	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,218,596	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,981	\$872	\$694
Per Capita Expenditures:	\$1,679	\$841	\$704
Revenues over (under) Expenditures:	\$759,770	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	114.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,814,141	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,916	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$734,564	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,121,451	-\$6,072,573	\$237,091

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:	\$11,508,410	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,580	\$1,752	\$798
General Obligation Debt over EAV:	2.67%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,034,715	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,799	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,015,346	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,009,320	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$404	\$550	\$393
Per Capita Expenditures:	\$402	\$502	\$369
Operating Income (loss):	\$6,026	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	694.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,006,350	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,788	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kenney Village		
Unit Code:	020/025/32	County:	Dewitt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$387,305		
Equalized Assessed Valuation:	\$3,709,489		
Population:	326		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$57,772		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$265,982	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$816	\$1,048	\$581
Revenue Collected During FY 18:	\$135,527	\$310,057	\$126,093
Expenditures During FY 18:	\$160,587	\$288,976	\$119,948
Per Capita Revenue:	\$416	\$884	\$338
Per Capita Expenditures:	\$493	\$828	\$325
Revenues over (under) Expenditures:	-\$25,060	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	150.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$240,922	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$739	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,454	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$110,852	-\$22,956	\$91,815

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:	\$53,616	\$408,875	\$34,803
Per Capita Debt:	\$164	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$96.139	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$295	\$2,410	\$1,081
Revenue Collected During FY 18:	\$67.831	\$259,125	\$96,372
Expenditures During FY 18:	\$81.373	\$253,615	\$101,344
Per Capita Revenue:	\$208	\$670	\$266
Per Capita Expenditures:	\$250	\$690	\$274
Operating Income (loss):	-\$13.542	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	101.50%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$82.597	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$253	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kewanee City		
Unit Code:	037/070/30	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,060,915		
Equalized Assessed Valuation:	\$89,244,763		
Population:	12,916		
Employees:			
Full Time:	79		
Part Time:	39		
Salaries Paid:	\$5,032,940		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,401,696	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$496	\$673	\$514
Revenue Collected During FY 18:	\$8,843,279	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,595,162	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$685	\$872	\$694
Per Capita Expenditures:	\$665	\$841	\$704
Revenues over (under) Expenditures:	\$248,117	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	95.94%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,245,879	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$638	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,861,634	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$10,648,720	-\$6,072,573	\$237,091

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:	\$11,512,757	\$13,729,977	\$2,917,395
Per Capita Debt:	\$891	\$1,752	\$798
General Obligation Debt over EAV:	0.33%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,290,488	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$410	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,310,834	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,299,890	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$411	\$550	\$393
Per Capita Expenditures:	\$410	\$502	\$369
Operating Income (loss):	\$10,944	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	87.78%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,652,012	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$360	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Keyesport Village		
Unit Code:	014/055/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$349,693		
Equalized Assessed Valuation:	\$3,347,078		
Population:	399		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$47,959		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$127,789	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$320	\$1,048	\$581
Revenue Collected During FY 18:	\$163,534	\$310,057	\$126,093
Expenditures During FY 18:	\$133,637	\$288,976	\$119,948
Per Capita Revenue:	\$410	\$884	\$338
Per Capita Expenditures:	\$335	\$828	\$325
Revenues over (under) Expenditures:	\$29,897	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	118.00%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$157,686	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$395	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,315	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$150,371	-\$22,956	\$91,815

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:	\$156,000	\$408,875	\$34,803
Per Capita Debt:	\$391	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$614,778	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,541	\$2,410	\$1,081
Revenue Collected During FY 18:	\$194,415	\$259,125	\$96,372
Expenditures During FY 18:	\$181,884	\$253,615	\$101,344
Per Capita Revenue:	\$487	\$670	\$266
Per Capita Expenditures:	\$456	\$690	\$274
Operating Income (loss):	\$12,531	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	344.90%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$627,309	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,572	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kilbourne Village		
Unit Code:	060/030/32	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$182,500		
Equalized Assessed Valuation:	\$1,796,848		
Population:	217		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$13,021		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$545,518	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,514	\$1,048	\$581
Revenue Collected During FY 18:	\$182,287	\$310,057	\$126,093
Expenditures During FY 18:	\$212,275	\$288,976	\$119,948
Per Capita Revenue:	\$840	\$884	\$338
Per Capita Expenditures:	\$978	\$828	\$325
Revenues over (under) Expenditures:	-\$29,988	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	242.86%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$515,530	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,376	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$466,343	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$50,000	\$408,875	\$34,803
Per Capita Debt:	\$230	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kildeer Village		
Unit Code:	049/075/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,495,881		
Equalized Assessed Valuation:	\$326,528,360		
Population:	3,968		
Employees:			
Full Time:	12		
Part Time:	7		
Salaries Paid:	\$1,218,888		

Blended Component Units

Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,242,333	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,321	\$673	\$514
Revenue Collected During FY 18:	\$4,776,948	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,488,418	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,204	\$872	\$694
Per Capita Expenditures:	\$1,131	\$841	\$704
Revenues over (under) Expenditures:	\$288,530	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	121.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,454,923	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,375	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$727,796	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,108,268	-\$6,072,573	\$237,091

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:	\$1,650,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$416	\$1,752	\$798
General Obligation Debt over EAV:	0.51%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kincaid Village		
Unit Code:	011/030/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,276,400		
Equalized Assessed Valuation:	\$9,934,211		
Population:	1,353		
Employees:			
Full Time:	6		
Part Time:	9		
Salaries Paid:	\$258,116		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$247,241	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$183	\$673	\$514
Revenue Collected During FY 18:	\$425,157	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$441,825	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$314	\$872	\$694
Per Capita Expenditures:	\$327	\$841	\$704
Revenues over (under) Expenditures:	-\$16,668	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	52.19%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$230,573	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$170	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,872	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$96,701	-\$6,072,573	\$237,091

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:	\$110,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$81	\$1,752	\$798
General Obligation Debt over EAV:	1.11%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,310,489	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,708	\$1,692	\$1,322
Revenue Collected During FY 18:	\$559,201	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$548,167	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$413	\$550	\$393
Per Capita Expenditures:	\$405	\$502	\$369
Operating Income (loss):	\$11,034	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	423.51%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,321,523	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,716	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kinderhook Village		
Unit Code:	075/045/32	County:	Pike
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$91,248		
Equalized Assessed Valuation:	\$1,588,578		
Population:	207		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$20,569		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,075	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$121	\$1,048	\$581
Revenue Collected During FY 18:	\$40,718	\$310,057	\$126,093
Expenditures During FY 18:	\$38,191	\$288,976	\$119,948
Per Capita Revenue:	\$197	\$884	\$338
Per Capita Expenditures:	\$184	\$828	\$325
Revenues over (under) Expenditures:	\$2,527	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	72.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$27,602	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$133	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,991	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$20,611	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$243.434	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.176	\$2,410	\$1,081
Revenue Collected During FY 18:	\$56.790	\$259,125	\$96,372
Expenditures During FY 18:	\$55.357	\$253,615	\$101,344
Per Capita Revenue:	\$274	\$670	\$266
Per Capita Expenditures:	\$267	\$690	\$274
Operating Income (loss):	\$1.433	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	442.34%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$244.867	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.183	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kingston Village		
Unit Code:	019/030/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,314,602		
Equalized Assessed Valuation:	\$20,049,236		
Population:	1,164		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$271,626		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$397,236	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$341	\$673	\$514
Revenue Collected During FY 18:	\$451,067	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$500,790	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$388	\$872	\$694
Per Capita Expenditures:	\$430	\$841	\$704
Revenues over (under) Expenditures:	-\$49,723	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	84.17%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$421,513	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$362	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$306,365	-\$6,072,573	\$237,091

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:	\$153,957	\$13,729,977	\$2,917,395
Per Capita Debt:	\$132	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$260.124	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$223	\$1,692	\$1,322
Revenue Collected During FY 18:	\$380.323	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$455.910	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$327	\$550	\$393
Per Capita Expenditures:	\$392	\$502	\$369
Operating Income (loss):	-\$75.587	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	24.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$110.537	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$95	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kingston Mines Village		
Unit Code:	072/050/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$320,599		
Equalized Assessed Valuation:	\$3,664,722		
Population:	301		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$33,644		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$302,260	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,004	\$1,048	\$581
Revenue Collected During FY 18:	\$116,631	\$310,057	\$126,093
Expenditures During FY 18:	\$158,076	\$288,976	\$119,948
Per Capita Revenue:	\$387	\$884	\$338
Per Capita Expenditures:	\$525	\$828	\$325
Revenues over (under) Expenditures:	-\$41,445	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	155.17%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$245,294	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$815	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,936	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$224,358	-\$22,956	\$91,815

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:	\$105,000	\$408,875	\$34,803
Per Capita Debt:	\$349	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$471.830	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.568	\$2,410	\$1,081
Revenue Collected During FY 18:	\$103.621	\$259,125	\$96,372
Expenditures During FY 18:	\$130.287	\$253,615	\$101,344
Per Capita Revenue:	\$344	\$670	\$266
Per Capita Expenditures:	\$433	\$690	\$274
Operating Income (loss):	-\$26.666	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	353.59%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$460.685	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.531	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kinmundy City		
Unit Code:	058/040/30	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$518,805		
Equalized Assessed Valuation:	\$3,939,155		
Population:	796		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$133,387		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$106,683	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$134	\$1,048	\$581
Revenue Collected During FY 18:	\$476,033	\$310,057	\$126,093
Expenditures During FY 18:	\$457,820	\$288,976	\$119,948
Per Capita Revenue:	\$598	\$884	\$338
Per Capita Expenditures:	\$575	\$828	\$325
Revenues over (under) Expenditures:	\$18,213	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	26.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$121,820	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$153	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,048	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$39,772	-\$22,956	\$91,815

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:	\$1,715,045	\$408,875	\$34,803
Per Capita Debt:	\$2,155	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,989,827	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.756	\$2,410	\$1,081
Revenue Collected During FY 18:	\$376.156	\$259,125	\$96,372
Expenditures During FY 18:	\$475.399	\$253,615	\$101,344
Per Capita Revenue:	\$473	\$670	\$266
Per Capita Expenditures:	\$597	\$690	\$274
Operating Income (loss):	-\$99,243	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	608.68%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,893,660	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.635	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kinsman City		
Unit Code:	032/050/30	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$298,075		
Equalized Assessed Valuation:	\$1,281,525		
Population:	115		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$5,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,525	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,013	\$1,048	\$581
Revenue Collected During FY 18:	\$40,934	\$310,057	\$126,093
Expenditures During FY 18:	\$31,357	\$288,976	\$119,948
Per Capita Revenue:	\$356	\$884	\$338
Per Capita Expenditures:	\$273	\$828	\$325
Revenues over (under) Expenditures:	\$9,577	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	402.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$126,102	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,097	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,967	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$82,135	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$124.263	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.081	\$2,410	\$1,081
Revenue Collected During FY 18:	\$23.984	\$259,125	\$96,372
Expenditures During FY 18:	\$43.144	\$253,615	\$101,344
Per Capita Revenue:	\$209	\$670	\$266
Per Capita Expenditures:	\$375	\$690	\$274
Operating Income (loss):	-\$19.160	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	243.61%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$105.103	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$914	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kirkland Village		
Unit Code:	019/035/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,147,809		
Equalized Assessed Valuation:	\$22,295,111		
Population:	1,723		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$397,829		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,189,898	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$691	\$673	\$514
Revenue Collected During FY 18:	\$1,216,317	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,450,717	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$706	\$872	\$694
Per Capita Expenditures:	\$842	\$841	\$704
Revenues over (under) Expenditures:	-\$234,400	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	66.93%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$970,929	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$564	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$429,054	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$282,429	-\$6,072,573	\$237,091

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:	\$109,164	\$13,729,977	\$2,917,395
Per Capita Debt:	\$63	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,965,715	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.141	\$1,692	\$1,322
Revenue Collected During FY 18:	\$326,431	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$352,416	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$189	\$550	\$393
Per Capita Expenditures:	\$205	\$502	\$369
Operating Income (loss):	-\$25,985	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	550.41%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,939,730	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.126	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kirkwood Village		
Unit Code:	094/015/32	County:	Warren
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$643,950		
Equalized Assessed Valuation:	\$5,350,500		
Population:	714		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$82,457		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$311,276	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$436	\$1,048	\$581
Revenue Collected During FY 18:	\$199,133	\$310,057	\$126,093
Expenditures During FY 18:	\$154,259	\$288,976	\$119,948
Per Capita Revenue:	\$279	\$884	\$338
Per Capita Expenditures:	\$216	\$828	\$325
Revenues over (under) Expenditures:	\$44,874	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	230.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$356,150	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$499	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,575	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$164,575	-\$22,956	\$91,815

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:	\$2,567,902	\$408,875	\$34,803
Per Capita Debt:	\$3,597	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,012.193	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.818	\$2,410	\$1,081
Revenue Collected During FY 18:	\$299.490	\$259,125	\$96,372
Expenditures During FY 18:	\$337.120	\$253,615	\$101,344
Per Capita Revenue:	\$419	\$670	\$266
Per Capita Expenditures:	\$472	\$690	\$274
Operating Income (loss):	-\$37.630	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	585.72%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,974.563	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.765	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Knoxville City		
Unit Code:	048/035/30	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,596,620		
Equalized Assessed Valuation:	\$31,355,746		
Population:	2,911		
Employees:			
Full Time:	12		
Part Time:	43		
Salaries Paid:	\$679,063		

Blended Component Units
Number Submitted = 1 Knoxville Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,815,083	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$624	\$673	\$514
Revenue Collected During FY 18:	\$1,546,670	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,442,231	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$531	\$872	\$694
Per Capita Expenditures:	\$495	\$841	\$704
Revenues over (under) Expenditures:	\$104,439	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	132.75%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,914,522	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$658	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$698,925	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,191,923	-\$6,072,573	\$237,091

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:	\$1,076,415	\$13,729,977	\$2,917,395
Per Capita Debt:	\$370	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,081,860	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,433	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,218,088	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,161,398	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$418	\$550	\$393
Per Capita Expenditures:	\$399	\$502	\$369
Operating Income (loss):	\$56,690	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	627.48%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,287,550	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,503	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Grange Village		
Unit Code:	016/295/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,019,267		
Equalized Assessed Valuation:	\$745,727,005		
Population:	15,550		
Employees:			
Full Time:		91	
Part Time:		28	
Salaries Paid:		\$7,531,686	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,229,960	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$658	\$673	\$514
Revenue Collected During FY 18:	\$15,687,383	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,702,115	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,009	\$872	\$694
Per Capita Expenditures:	\$881	\$841	\$704
Revenues over (under) Expenditures:	\$1,985,268	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	76.95%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,543,723	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$678	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,604,169	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$25,247,745	-\$6,072,573	\$237,091

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:	\$19,040,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,224	\$1,752	\$798
General Obligation Debt over EAV:	0.54%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$20.650.625	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.328	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6.661.174	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6.182.860	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$428	\$550	\$393
Per Capita Expenditures:	\$398	\$502	\$369
Operating Income (loss):	\$478.314	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	343.71%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$21.250.939	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.367	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Grange Park Village		
Unit Code:	016/300/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,850,747		
Equalized Assessed Valuation:	\$399,852,684		
Population:	13,433		
Employees:			
Full Time:	42		
Part Time:	82		
Salaries Paid:	\$4,395,490		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,361,156	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$474	\$673	\$514
Revenue Collected During FY 18:	\$9,137,367	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,614,725	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$680	\$872	\$694
Per Capita Expenditures:	\$641	\$841	\$704
Revenues over (under) Expenditures:	\$522,642	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	73.24%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,309,659	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$470	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,735,035	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$6,012,669	-\$6,072,573	\$237,091

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:	\$24,854,769	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,850	\$1,752	\$798
General Obligation Debt over EAV:	2.22%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14.811.008	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.103	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4.576.429	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3.635.041	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$341	\$550	\$393
Per Capita Expenditures:	\$271	\$502	\$369
Operating Income (loss):	\$941.388	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	429.65%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$15.617.789	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.163	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Harpe City		
Unit Code:	034/055/30	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,902,200		
Equalized Assessed Valuation:	\$7,907,304		
Population:	1,385		
Employees:			
Full Time:	6		
Part Time:	3		
Salaries Paid:	\$262,182		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$299,934	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$217	\$673	\$514
Revenue Collected During FY 18:	\$465,476	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$387,369	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$336	\$872	\$694
Per Capita Expenditures:	\$280	\$841	\$704
Revenues over (under) Expenditures:	\$78,107	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	97.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$378,191	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$273	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$378,491	-\$6,072,573	\$237,091

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:	\$389,211	\$13,729,977	\$2,917,395
Per Capita Debt:	\$281	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$418.655	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$302	\$1,692	\$1,322
Revenue Collected During FY 18:	\$427.464	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$451.076	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$309	\$550	\$393
Per Capita Expenditures:	\$326	\$502	\$369
Operating Income (loss):	-\$23.612	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	81.73%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$368.664	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$266	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	La Moille Village		
Unit Code:	006/055/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,511,000		
Equalized Assessed Valuation:	\$6,759,315		
Population:	705		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$94,142		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$196,062	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$278	\$1,048	\$581
Revenue Collected During FY 18:	\$249,582	\$310,057	\$126,093
Expenditures During FY 18:	\$187,008	\$288,976	\$119,948
Per Capita Revenue:	\$354	\$884	\$338
Per Capita Expenditures:	\$265	\$828	\$325
Revenues over (under) Expenditures:	\$62,574	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	141.51%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$264,636	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$375	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,716	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$130,920	-\$22,956	\$91,815

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:	\$117,850	\$408,875	\$34,803
Per Capita Debt:	\$167	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,471,126	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,087	\$2,410	\$1,081
Revenue Collected During FY 18:	\$199,890	\$259,125	\$96,372
Expenditures During FY 18:	\$229,143	\$253,615	\$101,344
Per Capita Revenue:	\$284	\$670	\$266
Per Capita Expenditures:	\$325	\$690	\$274
Operating Income (loss):	-\$29,253	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	626.63%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,435,873	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,037	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	La Prairie Town		
Unit Code:	001/035/31	County:	Adams
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,000		
Equalized Assessed Valuation:	\$517,907		
Population:	50		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,256	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$865	\$1,048	\$581
Revenue Collected During FY 18:	\$8,995	\$310,057	\$126,093
Expenditures During FY 18:	\$5,323	\$288,976	\$119,948
Per Capita Revenue:	\$180	\$884	\$338
Per Capita Expenditures:	\$106	\$828	\$325
Revenues over (under) Expenditures:	\$3,672	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	881.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$46,928	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$939	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,509	\$6,514	\$
Total Unreserved Funds:	\$40,419	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14.057	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$281	\$2,410	\$1,081
Revenue Collected During FY 18:	\$5.620	\$259,125	\$96,372
Expenditures During FY 18:	\$6.425	\$253,615	\$101,344
Per Capita Revenue:	\$112	\$670	\$266
Per Capita Expenditures:	\$129	\$690	\$274
Operating Income (loss):	-\$805	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	206.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$13.252	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$265	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	La Rose Village		
Unit Code:	059/020/32	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$124,550		
Equalized Assessed Valuation:	\$997,004		
Population:	144		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$6,025		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,196	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$779	\$1,048	\$581
Revenue Collected During FY 18:	\$42,286	\$310,057	\$126,093
Expenditures During FY 18:	\$56,154	\$288,976	\$119,948
Per Capita Revenue:	\$294	\$884	\$338
Per Capita Expenditures:	\$390	\$828	\$325
Revenues over (under) Expenditures:	-\$13,868	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	175.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$98,328	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$683	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,524	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$69,804	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$186.897	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.298	\$2,410	\$1,081
Revenue Collected During FY 18:	\$34.452	\$259,125	\$96,372
Expenditures During FY 18:	\$39.409	\$253,615	\$101,344
Per Capita Revenue:	\$239	\$670	\$266
Per Capita Expenditures:	\$274	\$690	\$274
Operating Income (loss):	-\$4.957	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	461.67%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$181.940	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.263	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Salle City		
Unit Code:	050/035/30	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,154,903		
Equalized Assessed Valuation:	\$30,544,107		
Population:	10,433		
Employees:			
Full Time:	100		
Part Time:	50		
Salaries Paid:	\$4,499,028		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,938,781	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$378	\$673	\$514
Revenue Collected During FY 18:	\$13,165,740	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,138,931	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,262	\$872	\$694
Per Capita Expenditures:	\$1,164	\$841	\$704
Revenues over (under) Expenditures:	\$1,026,809	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	33.95%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,121,340	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$395	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,512,465	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$20,657,877	-\$6,072,573	\$237,091

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:	\$14,111,965	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,353	\$1,752	\$798
General Obligation Debt over EAV:	13.32%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,091,842	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,117	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,097,426	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,150,335	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$584	\$550	\$393
Per Capita Expenditures:	\$494	\$502	\$369
Operating Income (loss):	\$947,091	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	458.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$23,604,639	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,262	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lacon City		
Unit Code:	059/015/30	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,696,300		
Equalized Assessed Valuation:	\$12,554,368		
Population:	2,351		
Employees:			
Full Time:	9		
Part Time:	18		
Salaries Paid:	\$423,074		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,173,176	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$924	\$673	\$514
Revenue Collected During FY 18:	\$1,519,518	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,332,778	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$646	\$872	\$694
Per Capita Expenditures:	\$567	\$841	\$704
Revenues over (under) Expenditures:	\$186,740	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	175.72%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,341,926	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$996	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,657,935	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$794,256	-\$6,072,573	\$237,091

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:	\$312,599	\$13,729,977	\$2,917,395
Per Capita Debt:	\$133	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$785.973	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$334	\$1,692	\$1,322
Revenue Collected During FY 18:	\$459.402	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$448.966	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$195	\$550	\$393
Per Capita Expenditures:	\$191	\$502	\$369
Operating Income (loss):	\$10.436	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	187.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$841.686	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$358	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ladd Village		
Unit Code:	006/050/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,768,400		
Equalized Assessed Valuation:	\$13,518,580		
Population:	1,295		
Employees:			
Full Time:	5		
Part Time:	22		
Salaries Paid:	\$388,136		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$685,454	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$529	\$673	\$514
Revenue Collected During FY 18:	\$628,198	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$758,180	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$485	\$872	\$694
Per Capita Expenditures:	\$585	\$841	\$704
Revenues over (under) Expenditures:	-\$129,982	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	79.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$602,472	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$465	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$619,415	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$197,779	-\$6,072,573	\$237,091

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:	\$2,117,060	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,635	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,620,037	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.795	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,105,699	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,917,367	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.626	\$550	\$393
Per Capita Expenditures:	\$1.481	\$502	\$369
Operating Income (loss):	\$188,332	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	198.62%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,808,369	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.941	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lafayette Village		
Unit Code:	087/015/32	County:	Stark
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$255,000		
Equalized Assessed Valuation:	\$752,852		
Population:	300		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$18,383		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,359	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$145	\$1,048	\$581
Revenue Collected During FY 18:	\$55,125	\$310,057	\$126,093
Expenditures During FY 18:	\$38,102	\$288,976	\$119,948
Per Capita Revenue:	\$184	\$884	\$338
Per Capita Expenditures:	\$127	\$828	\$325
Revenues over (under) Expenditures:	\$17,023	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	158.50%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$60,390	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$201	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,264	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$33,126	-\$22,956	\$91,815

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:	\$53,730	\$408,875	\$34,803
Per Capita Debt:	\$179	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$57.688	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$192	\$2,410	\$1,081
Revenue Collected During FY 18:	\$56.065	\$259,125	\$96,372
Expenditures During FY 18:	\$47.883	\$253,615	\$101,344
Per Capita Revenue:	\$187	\$670	\$266
Per Capita Expenditures:	\$160	\$690	\$274
Operating Income (loss):	\$8.182	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	135.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$64.910	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$216	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Barrington Village		
Unit Code:	049/080/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,232,404		
Equalized Assessed Valuation:	\$322,317,574		
Population:	4,973		
Employees:			
	Full Time:	4	
	Part Time:	8	
	Salaries Paid:	\$296,345	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,629,282	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$328	\$673	\$514
Revenue Collected During FY 18:	\$2,695,735	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,553,011	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$542	\$872	\$694
Per Capita Expenditures:	\$513	\$841	\$704
Revenues over (under) Expenditures:	\$142,724	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	69.41%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,772,006	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$356	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$611,758	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,293,889	-\$6,072,573	\$237,091

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:	\$5,900,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,186	\$1,752	\$798
General Obligation Debt over EAV:	1.83%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,405,503	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$685	\$1,692	\$1,322
Revenue Collected During FY 18:	\$950,223	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$462,234	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$191	\$550	\$393
Per Capita Expenditures:	\$93	\$502	\$369
Operating Income (loss):	\$487,989	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	842.32%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,893,492	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$783	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Bluff Village		
Unit Code:	049/085/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,996,590		
Equalized Assessed Valuation:	\$573,943,859		
Population:	5,722		
Employees:			
Full Time:	40		
Part Time:	22		
Salaries Paid:	\$4,288,689		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,828,294	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,543	\$673	\$514
Revenue Collected During FY 18:	\$10,803,196	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,854,300	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,888	\$872	\$694
Per Capita Expenditures:	\$1,722	\$841	\$704
Revenues over (under) Expenditures:	\$948,896	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	73.47%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,239,572	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,265	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$604,300	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$177,609	-\$6,072,573	\$237,091

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:	\$11,616,901	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,030	\$1,752	\$798
General Obligation Debt over EAV:	0.13%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,744,361	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.004	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,384,871	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,424,553	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$242	\$550	\$393
Per Capita Expenditures:	\$249	\$502	\$369
Operating Income (loss):	-\$39,682	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	400.45%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,704,679	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$997	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Forest City
Unit Code:	049/090/30
County:	Lake
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$106,519,948
Equalized Assessed Valuation:	\$2,533,957,443
Population:	19,375
Employees:	
Full Time:	210
Part Time:	159
Salaries Paid:	\$24,768,423

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,732,251	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$2,154	\$673	\$514
Revenue Collected During FY 18:	\$48,620,325	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$42,476,646	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,509	\$872	\$694
Per Capita Expenditures:	\$2,192	\$841	\$704
Revenues over (under) Expenditures:	\$6,143,679	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	98.81%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$41,972,594	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,166	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,193,505	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$11,006,718	-\$6,072,573	\$237,091

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:	\$54,320,409	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,804	\$1,752	\$798
General Obligation Debt over EAV:	1.32%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$44,407,493	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.292	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,955,296	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,777,720	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$617	\$550	\$393
Per Capita Expenditures:	\$505	\$502	\$369
Operating Income (loss):	\$2,177,576	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	499.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$48,835,815	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,521	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lake Ka-Ho Village		
Unit Code:	056/063/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$364,400		
Equalized Assessed Valuation:	\$1,170,148		
Population:	240		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$5,440		

Blended Component Units
Number Submitted = 1 Village of Lake Kaho

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,492	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$273	\$1,048	\$581
Revenue Collected During FY 18:	\$56,095	\$310,057	\$126,093
Expenditures During FY 18:	\$85,342	\$288,976	\$119,948
Per Capita Revenue:	\$234	\$884	\$338
Per Capita Expenditures:	\$356	\$828	\$325
Revenues over (under) Expenditures:	-\$29,247	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	42.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$36,245	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$151	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,419	\$6,514	\$
Total Unreserved Funds:	\$22,826	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Villa Village		
Unit Code:	049/095/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,682,793		
Equalized Assessed Valuation:	\$219,877,873		
Population:	8,741		
Employees:			
Full Time:		33	
Part Time:		24	
Salaries Paid:		\$2,921,320	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,352,844	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$384	\$673	\$514
Revenue Collected During FY 18:	\$5,226,746	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,849,876	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$598	\$872	\$694
Per Capita Expenditures:	\$555	\$841	\$704
Revenues over (under) Expenditures:	\$376,870	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	79.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,843,981	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$440	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,359,522	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,061,558	-\$6,072,573	\$237,091

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:	\$6,469,556	\$13,729,977	\$2,917,395
Per Capita Debt:	\$740	\$1,752	\$798
General Obligation Debt over EAV:	0.90%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$19,267,470	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.204	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,130,928	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,451,671	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$358	\$550	\$393
Per Capita Expenditures:	\$280	\$502	\$369
Operating Income (loss):	\$679,257	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	788.18%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,323,556	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,211	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Zurich Village		
Unit Code:	049/100/32	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,537,321		
Equalized Assessed Valuation:	\$873,070,391		
Population:	20,022		
Employees:			
Full Time:	171		
Part Time:	138		
Salaries Paid:	\$15,393,947		

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,602,250	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$829	\$673	\$514
Revenue Collected During FY 18:	\$32,030,277	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$29,426,008	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,600	\$872	\$694
Per Capita Expenditures:	\$1,470	\$841	\$704
Revenues over (under) Expenditures:	\$2,604,269	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.48%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$16,914,459	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$845	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,713,751	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$54,801,370	-\$6,072,573	\$237,091

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:	\$92,085,217	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,599	\$1,752	\$798
General Obligation Debt over EAV:	0.11%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$43,233,718	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.159	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,313,943	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,372,563	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$315	\$550	\$393
Per Capita Expenditures:	\$418	\$502	\$369
Operating Income (loss):	-\$2,058,620	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	492.02%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$41,195,093	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.057	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lake-In-The-Hills Village		
Unit Code:	063/055/32	County:	Mchenry
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,377,059		
Equalized Assessed Valuation:	\$688,569,936		
Population:	29,228		
Employees:			
Full Time:	105		
Part Time:	33		
Salaries Paid:	\$9,588,638		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,892,261	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$441	\$548	\$516
Revenue Collected During FY 18:	\$19,451,916	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$17,496,191	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$666	\$1,126	\$1,099
Per Capita Expenditures:	\$599	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,955,725	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	84.86%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$14,847,986	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$508	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,929,788	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$955,766	-\$89,138,099	-\$45,315,959

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:	\$14,940,511	\$133,916,165	\$70,239,988
Per Capita Debt:	\$511	\$2,479	\$1,921
General Obligation Debt over EAV:	0.04%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$60,712,131	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,077	\$1,462	\$1,218
Revenue Collected During FY 18:	\$5,352,005	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$4,973,114	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$183	\$455	\$319
Per Capita Expenditures:	\$170	\$427	\$321
Operating Income (loss):	\$378,891	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	1226.51%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$60,995,508	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,087	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lakemoor Village		
Unit Code:	063/065/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,312,700		
Equalized Assessed Valuation:	\$130,061,455		
Population:	6,017		
Employees:			
Full Time:	17		
Part Time:	27		
Salaries Paid:	\$1,941,015		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,369,107	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$560	\$673	\$514
Revenue Collected During FY 18:	\$4,978,706	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,371,944	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$827	\$872	\$694
Per Capita Expenditures:	\$1,225	\$841	\$704
Revenues over (under) Expenditures:	-\$2,393,238	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	16.08%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,185,704	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$197	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$542,720	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,094,673	-\$6,072,573	\$237,091

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:	\$3,470,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$577	\$1,752	\$798
General Obligation Debt over EAV:	2.67%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,380,813	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$728	\$1,692	\$1,322
Revenue Collected During FY 18:	\$339,168	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$332,706	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$56	\$550	\$393
Per Capita Expenditures:	\$55	\$502	\$369
Operating Income (loss):	\$6,462	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1319.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,389,634	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$730	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lakewood Village		
Unit Code:	063/070/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,975,246		
Equalized Assessed Valuation:	\$177,405,365		
Population:	3,811		
Employees:			
Full Time:	18		
Part Time:	54		
Salaries Paid:	\$1,566,995		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,923,615	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$767	\$673	\$514
Revenue Collected During FY 18:	\$3,201,843	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,825,311	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$840	\$872	\$694
Per Capita Expenditures:	\$741	\$841	\$704
Revenues over (under) Expenditures:	\$376,532	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	98.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,778,628	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$729	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,505,030	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$798,018	-\$6,072,573	\$237,091

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:	\$10,316,423	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,707	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$18,317,300	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.806	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,304,150	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,389,610	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$867	\$550	\$393
Per Capita Expenditures:	\$889	\$502	\$369
Operating Income (loss):	-\$85,460	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	632.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$21,434,945	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5.624	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lanark City		
Unit Code:	008/015/30	County:	Carroll
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,154,302		
Equalized Assessed Valuation:	\$14,631,465		
Population:	1,457		
Employees:			
Full Time:	6		
Part Time:	9		
Salaries Paid:	\$386,337		

Blended Component Units

Number Submitted = 2
 City Cemetary
 City Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,045,056	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$717	\$673	\$514
Revenue Collected During FY 18:	\$910,234	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$883,933	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$625	\$872	\$694
Per Capita Expenditures:	\$607	\$841	\$704
Revenues over (under) Expenditures:	\$26,301	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	121.20%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,071,357	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$735	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$723,222	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$573,196	-\$6,072,573	\$237,091

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:	\$4,608	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,894,162	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,986	\$1,692	\$1,322
Revenue Collected During FY 18:	\$626,819	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$612,996	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$430	\$550	\$393
Per Capita Expenditures:	\$421	\$502	\$369
Operating Income (loss):	\$13,823	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	474.39%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,907,985	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,996	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lansing Village		
Unit Code:	016/305/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$59,002,602		
Equalized Assessed Valuation:	\$383,415,028		
Population:	27,962		
Employees:			
Full Time:	177		
Part Time:	80		
Salaries Paid:	\$12,730,889		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,627,773	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$344	\$548	\$516
Revenue Collected During FY 18:	\$28,948,527	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$27,820,521	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,035	\$1,126	\$1,099
Per Capita Expenditures:	\$995	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,128,006	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	18.91%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$5,260,223	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$188	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,874,734	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$74,192,432	-\$89,138,099	-\$45,315,959

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:	\$106,188,460	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,798	\$2,479	\$1,921
General Obligation Debt over EAV:	3.33%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$29,041.611	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.039	\$1,462	\$1,218
Revenue Collected During FY 18:	\$7,373.003	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$7,515.415	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$264	\$455	\$319
Per Capita Expenditures:	\$269	\$427	\$321
Operating Income (loss):	-\$142.412	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	439.59%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$33,037.268	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.182	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Latham Village		
Unit Code:	054/035/32	County:	Logan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$382,500		
Equalized Assessed Valuation:	\$4,638,560		
Population:	378		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$26,280		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$461,747	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,222	\$1,048	\$581
Revenue Collected During FY 18:	\$117,438	\$310,057	\$126,093
Expenditures During FY 18:	\$107,795	\$288,976	\$119,948
Per Capita Revenue:	\$311	\$884	\$338
Per Capita Expenditures:	\$285	\$828	\$325
Revenues over (under) Expenditures:	\$9,643	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	437.30%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$471,390	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,247	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,632	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$463,758	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$208.174	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$551	\$2,410	\$1,081
Revenue Collected During FY 18:	\$79.790	\$259,125	\$96,372
Expenditures During FY 18:	\$67.725	\$253,615	\$101,344
Per Capita Revenue:	\$211	\$670	\$266
Per Capita Expenditures:	\$179	\$690	\$274
Operating Income (loss):	\$12.065	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	250.23%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$169.469	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$448	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lawrenceville City		
Unit Code:	051/020/30	County:	Lawrence
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,639,000		
Equalized Assessed Valuation:	\$24,963,830		
Population:	4,406		
Employees:			
Full Time:	24		
Part Time:	21		
Salaries Paid:	\$1,519,319		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,160,006	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$263	\$673	\$514
Revenue Collected During FY 18:	\$2,978,502	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,358,698	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$676	\$872	\$694
Per Capita Expenditures:	\$762	\$841	\$704
Revenues over (under) Expenditures:	-\$380,196	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,358,458	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$308	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,063,905	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$294,552	-\$6,072,573	\$237,091

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:	\$7,299,982	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,657	\$1,752	\$798
General Obligation Debt over EAV:	0.75%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,064,030	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.057	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,211,943	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,839,512	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$502	\$550	\$393
Per Capita Expenditures:	\$418	\$502	\$369
Operating Income (loss):	\$372,431	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	481.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,857,847	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,010	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Leaf River Village		
Unit Code:	071/035/32	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$318,140		
Equalized Assessed Valuation:	\$4,699,812		
Population:	424		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$71,030		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$165,461	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$390	\$1,048	\$581
Revenue Collected During FY 18:	\$168,039	\$310,057	\$126,093
Expenditures During FY 18:	\$161,501	\$288,976	\$119,948
Per Capita Revenue:	\$396	\$884	\$338
Per Capita Expenditures:	\$381	\$828	\$325
Revenues over (under) Expenditures:	\$6,538	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	117.24%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$189,345	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$447	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,679	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$172,316	-\$22,956	\$91,815

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:	\$1,059,562	\$408,875	\$34,803
Per Capita Debt:	\$2,499	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$475.488	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.121	\$2,410	\$1,081
Revenue Collected During FY 18:	\$219.782	\$259,125	\$96,372
Expenditures During FY 18:	\$261.513	\$253,615	\$101,344
Per Capita Revenue:	\$518	\$670	\$266
Per Capita Expenditures:	\$617	\$690	\$274
Operating Income (loss):	-\$41.731	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	159.23%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$416.411	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$982	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lebanon City		
Unit Code:	088/075/30	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$3,935,250		
Equalized Assessed Valuation:	\$56,308,266		
Population:	4,417		
Employees:			
Full Time:	23		
Part Time:	16		
Salaries Paid:	\$1,363,221		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$643,681	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$146	\$673	\$514
Revenue Collected During FY 18:	\$2,214,150	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,276,243	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$501	\$872	\$694
Per Capita Expenditures:	\$515	\$841	\$704
Revenues over (under) Expenditures:	-\$62,093	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	26.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$611,233	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$138	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$566,767	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$44,466	-\$6,072,573	\$237,091

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:	\$1,153,046	\$13,729,977	\$2,917,395
Per Capita Debt:	\$261	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,947,771	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.120	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,750,238	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,306,195	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$396	\$550	\$393
Per Capita Expenditures:	\$296	\$502	\$369
Operating Income (loss):	\$444,043	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	412.79%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,391,814	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.221	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lee Village		
Unit Code:	019/040/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$656,200		
Equalized Assessed Valuation:	\$4,434,778		
Population:	337		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$37,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$168,945	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$501	\$1,048	\$581
Revenue Collected During FY 18:	\$110,225	\$310,057	\$126,093
Expenditures During FY 18:	\$126,351	\$288,976	\$119,948
Per Capita Revenue:	\$327	\$884	\$338
Per Capita Expenditures:	\$375	\$828	\$325
Revenues over (under) Expenditures:	-\$16,126	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	120.95%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$152,819	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$453	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,354	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$116,466	-\$22,956	\$91,815

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:	\$34,803	\$408,875	\$34,803
Per Capita Debt:	\$103	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$180,286	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$535	\$2,410	\$1,081
Revenue Collected During FY 18:	\$108,819	\$259,125	\$96,372
Expenditures During FY 18:	\$113,485	\$253,615	\$101,344
Per Capita Revenue:	\$323	\$670	\$266
Per Capita Expenditures:	\$337	\$690	\$274
Operating Income (loss):	-\$4,666	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	154.75%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$175,620	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$521	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Leland Village		
Unit Code:	050/040/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$873,917		
Equalized Assessed Valuation:	\$14,848,978		
Population:	977		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$181,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$267,428	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$274	\$1,048	\$581
Revenue Collected During FY 18:	\$437,109	\$310,057	\$126,093
Expenditures During FY 18:	\$367,046	\$288,976	\$119,948
Per Capita Revenue:	\$447	\$884	\$338
Per Capita Expenditures:	\$376	\$828	\$325
Revenues over (under) Expenditures:	\$70,063	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	82.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$301,540	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$309	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$165,624	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$164,284	-\$22,956	\$91,815

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:	\$449,437	\$408,875	\$34,803
Per Capita Debt:	\$460	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$443.512	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$454	\$2,410	\$1,081
Revenue Collected During FY 18:	\$166.887	\$259,125	\$96,372
Expenditures During FY 18:	\$157.929	\$253,615	\$101,344
Per Capita Revenue:	\$171	\$670	\$266
Per Capita Expenditures:	\$162	\$690	\$274
Operating Income (loss):	\$8.958	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	302.93%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$478.421	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$490	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Leland Grove City		
Unit Code:	083/065/30	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$971,451		
Equalized Assessed Valuation:	\$52,869,584		
Population:	1,503		
Employees:			
Full Time:	8		
Part Time:	6		
Salaries Paid:	\$386,845		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$791,590	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$527	\$673	\$514
Revenue Collected During FY 18:	\$1,052,510	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$899,606	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$700	\$872	\$694
Per Capita Expenditures:	\$599	\$841	\$704
Revenues over (under) Expenditures:	\$152,904	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	104.99%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$944,494	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$628	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$328,151	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$616,343	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lemont Village		
Unit Code:	016/310/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,509,463		
Equalized Assessed Valuation:	\$677,184,791		
Population:	16,000		
Employees:			
Full Time:	71		
Part Time:	33		
Salaries Paid:	\$5,968,043		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,428,460	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$277	\$673	\$514
Revenue Collected During FY 18:	\$11,247,037	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,651,245	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$703	\$872	\$694
Per Capita Expenditures:	\$666	\$841	\$704
Revenues over (under) Expenditures:	\$595,792	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	41.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,388,934	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$274	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,195,444	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$13,585,687	-\$6,072,573	\$237,091

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:	\$42,757,912	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,672	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$43,914,855	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,745	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,336,802	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,992,233	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$334	\$550	\$393
Per Capita Expenditures:	\$312	\$502	\$369
Operating Income (loss):	\$344,569	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	858.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$42,845,703	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,678	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lena Village		
Unit Code:	089/035/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,441,130		
Equalized Assessed Valuation:	\$39,894,105		
Population:	2,912		
Employees:			
Full Time:	9		
Part Time:	28		
Salaries Paid:	\$544,265		

Blended Component Units
Number 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:	\$4,314,133	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,482	\$673	\$514
Revenue Collected During FY 18:	\$2,055,465	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,044,833	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$706	\$872	\$694
Per Capita Expenditures:	\$702	\$841	\$704
Revenues over (under) Expenditures:	\$10,632	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	211.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,324,765	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,485	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$325,355	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,978,282	-\$6,072,573	\$237,091

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:	\$3,150,194	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,082	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,286,874	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,472	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,228,550	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$993,200	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$422	\$550	\$393
Per Capita Expenditures:	\$341	\$502	\$369
Operating Income (loss):	\$235,350	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	455.32%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,522,224	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,553	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lenzburg Village		
Unit Code:	088/080/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$427,100		
Equalized Assessed Valuation:	\$3,882,406		
Population:	521		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$95,543		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$137,415	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$264	\$1,048	\$581
Revenue Collected During FY 18:	\$156,628	\$310,057	\$126,093
Expenditures During FY 18:	\$168,825	\$288,976	\$119,948
Per Capita Revenue:	\$301	\$884	\$338
Per Capita Expenditures:	\$324	\$828	\$325
Revenues over (under) Expenditures:	-\$12,197	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	83.06%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$140,218	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$269	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,860	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$80,358	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$842.357	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.617	\$2,410	\$1,081
Revenue Collected During FY 18:	\$142.896	\$259,125	\$96,372
Expenditures During FY 18:	\$174.770	\$253,615	\$101,344
Per Capita Revenue:	\$274	\$670	\$266
Per Capita Expenditures:	\$335	\$690	\$274
Operating Income (loss):	-\$31.874	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	455.16%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$795.483	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.527	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Leonore Village		
Unit Code:	050/045/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$185,050		
Equalized Assessed Valuation:	\$1,690,146		
Population:	160		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$15,206		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,048	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$682	\$1,048	\$581
Revenue Collected During FY 18:	\$54,409	\$310,057	\$126,093
Expenditures During FY 18:	\$64,102	\$288,976	\$119,948
Per Capita Revenue:	\$340	\$884	\$338
Per Capita Expenditures:	\$401	\$828	\$325
Revenues over (under) Expenditures:	-\$9,693	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	155.00%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$99,355	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$621	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$99,355	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$51.812	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$324	\$2,410	\$1,081
Revenue Collected During FY 18:	\$29.796	\$259,125	\$96,372
Expenditures During FY 18:	\$36.744	\$253,615	\$101,344
Per Capita Revenue:	\$186	\$670	\$266
Per Capita Expenditures:	\$230	\$690	\$274
Operating Income (loss):	-\$6.948	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	122.10%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$44.864	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$280	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lerna Village		
Unit Code:	015/025/32	County:	Coles
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$178,378		
Equalized Assessed Valuation:	\$1,460,190		
Population:	286		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$33,451		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$74,381	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$260	\$1,048	\$581
Revenue Collected During FY 18:	\$55,095	\$310,057	\$126,093
Expenditures During FY 18:	\$55,912	\$288,976	\$119,948
Per Capita Revenue:	\$193	\$884	\$338
Per Capita Expenditures:	\$195	\$828	\$325
Revenues over (under) Expenditures:	-\$817	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	131.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$73,564	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$257	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,643	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$51,921	-\$22,956	\$91,815

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:	\$3,870	\$408,875	\$34,803
Per Capita Debt:	\$14	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$49,336	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$173	\$2,410	\$1,081
Revenue Collected During FY 18:	\$54,837	\$259,125	\$96,372
Expenditures During FY 18:	\$51,625	\$253,615	\$101,344
Per Capita Revenue:	\$192	\$670	\$266
Per Capita Expenditures:	\$181	\$690	\$274
Operating Income (loss):	\$3,212	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	101.79%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$52,548	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$184	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Leroy City		
Unit Code:	064/080/30	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,712,771		
Equalized Assessed Valuation:	\$57,542,501		
Population:	3,544		
Employees:			
Full Time:	19		
Part Time:	2		
Salaries Paid:	\$1,041,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,110,294	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$313	\$673	\$514
Revenue Collected During FY 18:	\$1,610,996	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,899,205	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$455	\$872	\$694
Per Capita Expenditures:	\$536	\$841	\$704
Revenues over (under) Expenditures:	-\$288,209	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	59.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,136,824	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$321	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,958,850	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$813,746	-\$6,072,573	\$237,091

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:	\$5,484,471	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,548	\$1,752	\$798
General Obligation Debt over EAV:	4.88%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,992,805	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.127	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,114,544	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,374,165	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$597	\$550	\$393
Per Capita Expenditures:	\$670	\$502	\$369
Operating Income (loss):	-\$259,621	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	179.73%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,267,181	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.204	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lewistown City		
Unit Code:	029/065/30	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,471,825		
Equalized Assessed Valuation:	\$18,456,522		
Population:	2,249		
Employees:			
Full Time:		14	
Part Time:		25	
Salaries Paid:		\$459,041	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,014,506	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$451	\$673	\$514
Revenue Collected During FY 18:	\$1,178,289	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$997,158	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$524	\$872	\$694
Per Capita Expenditures:	\$443	\$841	\$704
Revenues over (under) Expenditures:	\$181,131	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	123.41%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,230,585	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$547	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$380,375	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$864,458	-\$6,072,573	\$237,091

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:	\$443,635	\$13,729,977	\$2,917,395
Per Capita Debt:	\$197	\$1,752	\$798
General Obligation Debt over EAV:	0.51%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,339,381	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,485	\$1,692	\$1,322
Revenue Collected During FY 18:	\$780,897	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$575,782	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$347	\$550	\$393
Per Capita Expenditures:	\$256	\$502	\$369
Operating Income (loss):	\$205,115	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	615.73%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,545,260	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,576	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lexington City		
Unit Code:	064/085/30	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,618,400		
Equalized Assessed Valuation:	\$30,168,325		
Population:	2,060		
Employees:			
Full Time:	6		
Part Time:	19		
Salaries Paid:	\$346,966		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,244,550	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$604	\$673	\$514
Revenue Collected During FY 18:	\$1,655,758	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,356,220	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$804	\$872	\$694
Per Capita Expenditures:	\$658	\$841	\$704
Revenues over (under) Expenditures:	\$299,538	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	99.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,344,529	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$653	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$146,221	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,086,552	-\$6,072,573	\$237,091

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:	\$10,945,526	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,313	\$1,752	\$798
General Obligation Debt over EAV:	3.23%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,437,961	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.582	\$1,692	\$1,322
Revenue Collected During FY 18:	\$717.619	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,480.292	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$348	\$550	\$393
Per Capita Expenditures:	\$719	\$502	\$369
Operating Income (loss):	-\$762.673	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	601.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,903.404	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.322	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Liberty Village		
Unit Code:	001/040/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$146,000		
Equalized Assessed Valuation:	\$5,991,670		
Population:	503		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$57,756		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$429,196	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$853	\$1,048	\$581
Revenue Collected During FY 18:	\$155,049	\$310,057	\$126,093
Expenditures During FY 18:	\$86,365	\$288,976	\$119,948
Per Capita Revenue:	\$308	\$884	\$338
Per Capita Expenditures:	\$172	\$828	\$325
Revenues over (under) Expenditures:	\$68,684	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	576.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$497,880	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$990	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,326	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$409,554	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,250,466	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,486	\$2,410	\$1,081
Revenue Collected During FY 18:	\$141,669	\$259,125	\$96,372
Expenditures During FY 18:	\$108,634	\$253,615	\$101,344
Per Capita Revenue:	\$282	\$670	\$266
Per Capita Expenditures:	\$216	\$690	\$274
Operating Income (loss):	\$33,035	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1181.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,283,501	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,552	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Libertyville Village		
Unit Code:	049/105/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$66,061,542		
Equalized Assessed Valuation:	\$1,235,383,279		
Population:	20,315		
Employees:			
Full Time:	156		
Part Time:	251		
Salaries Paid:	\$16,363,553		

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,010,841	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$887	\$673	\$514
Revenue Collected During FY 18:	\$30,120,140	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$27,989,592	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,483	\$872	\$694
Per Capita Expenditures:	\$1,378	\$841	\$704
Revenues over (under) Expenditures:	\$2,130,548	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.24%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$16,020,192	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$789	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,484,656	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$29,070,222	-\$6,072,573	\$237,091

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:	\$50,389,605	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,480	\$1,752	\$798
General Obligation Debt over EAV:	3.71%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$19,249,383	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$948	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,848,105	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$13,028,578	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$583	\$550	\$393
Per Capita Expenditures:	\$641	\$502	\$369
Operating Income (loss):	-\$1,180,473	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	148.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,334,235	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$952	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lily Lake Village		
Unit Code:	045/057/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$592,525		
Equalized Assessed Valuation:	\$37,687,918		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$38,058		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$580,005	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$580	\$1,048	\$581
Revenue Collected During FY 18:	\$365,187	\$310,057	\$126,093
Expenditures During FY 18:	\$368,632	\$288,976	\$119,948
Per Capita Revenue:	\$365	\$884	\$338
Per Capita Expenditures:	\$369	\$828	\$325
Revenues over (under) Expenditures:	-\$3,445	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	156.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$576,560	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$577	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,664	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$388,896	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lima Village														
Unit Code:	001/045/32	County:	Adams												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$32,310														
Equalized Assessed Valuation:	\$1,249,000														
Population:	125														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$104,836	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$839	\$1,048	\$581
Revenue Collected During FY 18:	\$24,044	\$310,057	\$126,093
Expenditures During FY 18:	\$34,117	\$288,976	\$119,948
Per Capita Revenue:	\$192	\$884	\$338
Per Capita Expenditures:	\$273	\$828	\$325
Revenues over (under) Expenditures:	-\$10,073	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	310.55%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$105,950	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$848	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,773	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$85,177	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$109,429	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$875	\$2,410	\$1,081
Revenue Collected During FY 18:	\$17,090	\$259,125	\$96,372
Expenditures During FY 18:	\$20,096	\$253,615	\$101,344
Per Capita Revenue:	\$137	\$670	\$266
Per Capita Expenditures:	\$161	\$690	\$274
Operating Income (loss):	-\$3,006	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	485.33%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$97,532	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$780	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lincoln City		
Unit Code:	054/040/30	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,917,890		
Equalized Assessed Valuation:	\$149,591,145		
Population:	14,504		
Employees:			
Full Time:	77		
Part Time:	35		
Salaries Paid:	\$4,010,186		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,028,476	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$278	\$673	\$514
Revenue Collected During FY 18:	\$16,883,045	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,406,723	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,164	\$872	\$694
Per Capita Expenditures:	\$924	\$841	\$704
Revenues over (under) Expenditures:	\$3,476,322	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	54.57%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,316,598	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$504	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$263,393	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$27,291,174	-\$6,072,573	\$237,091

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:	\$9,393,614	\$13,729,977	\$2,917,395
Per Capita Debt:	\$648	\$1,752	\$798
General Obligation Debt over EAV:	4.67%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,037,767	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$347	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,231,429	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,270,878	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$223	\$550	\$393
Per Capita Expenditures:	\$157	\$502	\$369
Operating Income (loss):	\$960,551	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	264.14%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,998,318	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$414	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lincolnshire Village		
Unit Code:	049/110/32	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,299,960		
Equalized Assessed Valuation:	\$659,376,155		
Population:	7,275		
Employees:			
Full Time:	57		
Part Time:	7		
Salaries Paid:	\$5,418,474		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,273,443	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,000	\$673	\$514
Revenue Collected During FY 18:	\$13,947,968	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,455,806	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,917	\$872	\$694
Per Capita Expenditures:	\$1,437	\$841	\$704
Revenues over (under) Expenditures:	\$3,492,162	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,367,449	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,013	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,579,166	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,598,995	-\$6,072,573	\$237,091

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:	\$11,545,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,587	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$36,062,943	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.957	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,717,925	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,924,162	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$649	\$550	\$393
Per Capita Expenditures:	\$814	\$502	\$369
Operating Income (loss):	-\$1,206,237	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	594.18%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$35,200,379	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.839	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lincolnwood Village		
Unit Code:	016/315/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,729,277		
Equalized Assessed Valuation:	\$670,106,010		
Population:	12,590		
Employees:			
Full Time:	87		
Part Time:	210		
Salaries Paid:	\$8,105,491		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,784,778	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,413	\$673	\$514
Revenue Collected During FY 18:	\$22,799,536	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$22,543,563	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,811	\$872	\$694
Per Capita Expenditures:	\$1,791	\$841	\$704
Revenues over (under) Expenditures:	\$255,973	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	75.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$16,963,337	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,347	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,990,606	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$15,545,413	-\$6,072,573	\$237,091

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:	\$31,119,921	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,472	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,658,764	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$688	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,758,921	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,337,874	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$378	\$550	\$393
Per Capita Expenditures:	\$345	\$502	\$369
Operating Income (loss):	\$421,047	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	204.70%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,879,811	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$705	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lindenhurst Village		
Unit Code:	049/115/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,234,427		
Equalized Assessed Valuation:	\$330,234,969		
Population:	14,462		
Employees:			
Full Time:	27		
Part Time:	13		
Salaries Paid:	\$3,055,836		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,985,153	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$276	\$673	\$514
Revenue Collected During FY 18:	\$4,712,281	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,420,004	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$326	\$872	\$694
Per Capita Expenditures:	\$306	\$841	\$704
Revenues over (under) Expenditures:	\$292,277	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	93.92%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,151,180	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$287	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,012,225	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,475,037	-\$6,072,573	\$237,091

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:	\$18,151,992	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,255	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,545,392	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,559	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,897,998	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,252,092	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$408	\$550	\$393
Per Capita Expenditures:	\$432	\$502	\$369
Operating Income (loss):	-\$354,094	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	353.72%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$22,114,748	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,529	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lisbon Village		
Unit Code:	047/010/32	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$358,032		
Equalized Assessed Valuation:	\$5,446,444		
Population:	317		
Employees:			
Full Time:	6		
Part Time:			
Salaries Paid:	\$9,495		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$244,736	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$772	\$1,048	\$581
Revenue Collected During FY 18:	\$343,034	\$310,057	\$126,093
Expenditures During FY 18:	\$120,465	\$288,976	\$119,948
Per Capita Revenue:	\$1,082	\$884	\$338
Per Capita Expenditures:	\$380	\$828	\$325
Revenues over (under) Expenditures:	\$222,569	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	290.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$349,779	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,103	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,644	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$308,135	-\$22,956	\$91,815

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:	\$1,105,554	\$408,875	\$34,803
Per Capita Debt:	\$3,488	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$10.758	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$34	\$690	\$274
Operating Income (loss):	-\$10.758	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	8112.29%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$872.720	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.753	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lisle Village		
Unit Code:	022/070/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$97,341,740		
Equalized Assessed Valuation:	\$1,040,162,593		
Population:	23,440		
Employees:			
Full Time:	91		
Part Time:	22		
Salaries Paid:	\$8,200,990		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,182,273	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$818	\$673	\$514
Revenue Collected During FY 18:	\$19,131,137	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$17,487,879	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$816	\$872	\$694
Per Capita Expenditures:	\$746	\$841	\$704
Revenues over (under) Expenditures:	\$1,643,258	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	113.60%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$19,866,781	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$848	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,205,882	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$9,226,066	-\$6,072,573	\$237,091

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:	\$17,305,644	\$13,729,977	\$2,917,395
Per Capita Debt:	\$738	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$38,625,284	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,648	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,461,373	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,418,668	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$276	\$550	\$393
Per Capita Expenditures:	\$316	\$502	\$369
Operating Income (loss):	-\$957,295	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	507.75%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$37,667,989	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,607	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Litchfield City		
Unit Code:	068/055/30	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,064,552		
Equalized Assessed Valuation:	\$87,646,158		
Population:	6,793		
Employees:			
Full Time:	67		
Part Time:	29		
Salaries Paid:	\$3,634,331		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,463,313	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,835	\$673	\$514
Revenue Collected During FY 18:	\$10,224,785	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,931,690	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,505	\$872	\$694
Per Capita Expenditures:	\$1,756	\$841	\$704
Revenues over (under) Expenditures:	-\$1,706,905	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	83.36%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,946,408	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,464	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,788,672	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,709,250	-\$6,072,573	\$237,091

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:	\$12,481,013	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,837	\$1,752	\$798
General Obligation Debt over EAV:	1.49%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$11,298,474	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,663	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,810,984	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,962,526	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$561	\$550	\$393
Per Capita Expenditures:	\$583	\$502	\$369
Operating Income (loss):	-\$151,542	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	301.75%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,956,932	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,760	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Little York Village		
Unit Code:	094/020/32	County:	Warren
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$200,264		
Equalized Assessed Valuation:	\$1,798,000		
Population:	331		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$5,491		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$161,882	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$489	\$1,048	\$581
Revenue Collected During FY 18:	\$83,545	\$310,057	\$126,093
Expenditures During FY 18:	\$56,217	\$288,976	\$119,948
Per Capita Revenue:	\$252	\$884	\$338
Per Capita Expenditures:	\$170	\$828	\$325
Revenues over (under) Expenditures:	\$27,328	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	336.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$189,210	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$572	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,303	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$92,907	-\$22,956	\$91,815

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:	\$523,323	\$408,875	\$34,803
Per Capita Debt:	\$1,581	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,174,803	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,549	\$2,410	\$1,081
Revenue Collected During FY 18:	\$96,557	\$259,125	\$96,372
Expenditures During FY 18:	\$109,646	\$253,615	\$101,344
Per Capita Revenue:	\$292	\$670	\$266
Per Capita Expenditures:	\$331	\$690	\$274
Operating Income (loss):	-\$13,089	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1059.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,161,714	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,510	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Littleton Village		
Unit Code:	084/020/32	County:	Schuyler
Fiscal Year End:	5/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,975		
Equalized Assessed Valuation:	\$779,774		
Population:	200		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$184,177	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$921	\$1,048	\$581
Revenue Collected During FY 18:	\$31,587	\$310,057	\$126,093
Expenditures During FY 18:	\$26,975	\$288,976	\$119,948
Per Capita Revenue:	\$158	\$884	\$338
Per Capita Expenditures:	\$135	\$828	\$325
Revenues over (under) Expenditures:	\$4,612	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	699.87%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$188,789	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$944	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$273,797	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Liverpool Village		
Unit Code:	029/070/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$46,000		
Equalized Assessed Valuation:	\$453,693		
Population:	126		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$5,776		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$105,537	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$838	\$1,048	\$581
Revenue Collected During FY 18:	\$31,949	\$310,057	\$126,093
Expenditures During FY 18:	\$45,538	\$288,976	\$119,948
Per Capita Revenue:	\$254	\$884	\$338
Per Capita Expenditures:	\$361	\$828	\$325
Revenues over (under) Expenditures:	-\$13,589	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	201.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$91,948	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$730	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$91,948	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Livingston Village		
Unit Code:	057/070/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,244,430		
Equalized Assessed Valuation:	\$6,520,706		
Population:	858		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$146,192		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$350,612	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$409	\$1,048	\$581
Revenue Collected During FY 18:	\$302,627	\$310,057	\$126,093
Expenditures During FY 18:	\$253,400	\$288,976	\$119,948
Per Capita Revenue:	\$353	\$884	\$338
Per Capita Expenditures:	\$295	\$828	\$325
Revenues over (under) Expenditures:	\$49,227	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	157.79%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$399,839	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$466	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$399,839	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$453,099	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$528	\$2,410	\$1,081
Revenue Collected During FY 18:	\$252,923	\$259,125	\$96,372
Expenditures During FY 18:	\$243,697	\$253,615	\$101,344
Per Capita Revenue:	\$295	\$670	\$266
Per Capita Expenditures:	\$284	\$690	\$274
Operating Income (loss):	\$9,226	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	189.71%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$462,325	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$539	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Loami Village		
Unit Code:	083/070/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$677,335		
Equalized Assessed Valuation:	\$7,123,288		
Population:	891		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$186,566		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$560,369	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$629	\$1,048	\$581
Revenue Collected During FY 18:	\$275,267	\$310,057	\$126,093
Expenditures During FY 18:	\$304,932	\$288,976	\$119,948
Per Capita Revenue:	\$309	\$884	\$338
Per Capita Expenditures:	\$342	\$828	\$325
Revenues over (under) Expenditures:	-\$29,665	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	182.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$555,109	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$623	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,409	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$526,700	-\$22,956	\$91,815

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:	\$163,636	\$408,875	\$34,803
Per Capita Debt:	\$184	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,905,141	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,138	\$2,410	\$1,081
Revenue Collected During FY 18:	\$315,455	\$259,125	\$96,372
Expenditures During FY 18:	\$371,611	\$253,615	\$101,344
Per Capita Revenue:	\$354	\$670	\$266
Per Capita Expenditures:	\$417	\$690	\$274
Operating Income (loss):	-\$56,156	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	501.48%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,863,562	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,092	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lockport City		
Unit Code:	099/060/30	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,317,600		
Equalized Assessed Valuation:	\$739,918,249		
Population:	25,590		
Employees:			
Full Time:	97		
Part Time:	36		
Salaries Paid:	\$8,236,799		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,741,848	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$654	\$548	\$516
Revenue Collected During FY 18:	\$17,408,775	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$15,066,298	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$680	\$1,126	\$1,099
Per Capita Expenditures:	\$589	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,342,477	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	113.39%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$17,084,325	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$668	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,911,862	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$1,686,646	-\$89,138,099	-\$45,315,959

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:	\$42,847,017	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,674	\$2,479	\$1,921
General Obligation Debt over EAV:	1.54%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$69,323,403	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,709	\$1,462	\$1,218
Revenue Collected During FY 18:	\$14,709,543	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$11,404,210	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$575	\$455	\$319
Per Capita Expenditures:	\$446	\$427	\$321
Operating Income (loss):	\$3,305,333	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	635.62%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$72,487,675	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,833	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Loda Village		
Unit Code:	038/065/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$505,300		
Equalized Assessed Valuation:	\$3,561,502		
Population:	400		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$29,236		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$603,069	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,508	\$1,048	\$581
Revenue Collected During FY 18:	\$155,530	\$310,057	\$126,093
Expenditures During FY 18:	\$209,986	\$288,976	\$119,948
Per Capita Revenue:	\$389	\$884	\$338
Per Capita Expenditures:	\$525	\$828	\$325
Revenues over (under) Expenditures:	-\$54,456	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	261.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$548,613	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,372	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,674	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$496,939	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$484.118	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.210	\$2,410	\$1,081
Revenue Collected During FY 18:	\$84.292	\$259,125	\$96,372
Expenditures During FY 18:	\$66.645	\$253,615	\$101,344
Per Capita Revenue:	\$211	\$670	\$266
Per Capita Expenditures:	\$167	\$690	\$274
Operating Income (loss):	\$17.647	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	752.89%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$501.765	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.254	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lomax Village		
Unit Code:	036/025/32	County:	Henderson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$194,900		
Equalized Assessed Valuation:	\$2,921,619		
Population:	454		
Employees:			
Full Time:	9		
Part Time:			
Salaries Paid:	\$8,265		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$376,425	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$829	\$1,048	\$581
Revenue Collected During FY 18:	\$124,616	\$310,057	\$126,093
Expenditures During FY 18:	\$69,724	\$288,976	\$119,948
Per Capita Revenue:	\$274	\$884	\$338
Per Capita Expenditures:	\$154	\$828	\$325
Revenues over (under) Expenditures:	\$54,892	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	618.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$431,317	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$950	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$431,318	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lombard Village		
Unit Code:	022/075/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$136,277,699		
Equalized Assessed Valuation:	\$1,540,330,543		
Population:	43,395		
Employees:			
Full Time:	215		
Part Time:	29		
Salaries Paid:	\$22,035,109		

Blended Component Units
Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,536,903	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$519	\$548	\$516
Revenue Collected During FY 18:	\$43,982,228	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$43,687,816	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,014	\$1,126	\$1,099
Per Capita Expenditures:	\$1,007	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$294,412	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	50.14%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$21,904,637	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$505	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,173,164	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$39,708,763	-\$89,138,099	-\$45,315,959

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:	\$19,796,639	\$133,916,165	\$70,239,988
Per Capita Debt:	\$456	\$2,479	\$1,921
General Obligation Debt over EAV:	0.00%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$91,815,401	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,116	\$1,462	\$1,218
Revenue Collected During FY 18:	\$23,737,376	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$22,173,403	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$547	\$455	\$319
Per Capita Expenditures:	\$511	\$427	\$321
Operating Income (loss):	\$1,563,973	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	423.31%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$93,862,698	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,163	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	London Mills Village		
Unit Code:	029/075/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$488,245		
Equalized Assessed Valuation:	\$1,867,467		
Population:	390		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$47,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$146,683	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$376	\$1,048	\$581
Revenue Collected During FY 18:	\$157,359	\$310,057	\$126,093
Expenditures During FY 18:	\$134,235	\$288,976	\$119,948
Per Capita Revenue:	\$403	\$884	\$338
Per Capita Expenditures:	\$344	\$828	\$325
Revenues over (under) Expenditures:	\$23,124	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	126.50%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$169,807	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$435	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,169	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$153,639	-\$22,956	\$91,815

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:	\$357,013	\$408,875	\$34,803
Per Capita Debt:	\$915	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$838.922	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.151	\$2,410	\$1,081
Revenue Collected During FY 18:	\$136.068	\$259,125	\$96,372
Expenditures During FY 18:	\$118.624	\$253,615	\$101,344
Per Capita Revenue:	\$349	\$670	\$266
Per Capita Expenditures:	\$304	\$690	\$274
Operating Income (loss):	\$17.444	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	721.92%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$856.366	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.196	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Long Creek Village		
Unit Code:	055/032/32	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$668,800		
Equalized Assessed Valuation:	\$24,464,568		
Population:	1,364		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$76,898		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,304,182	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$956	\$673	\$514
Revenue Collected During FY 18:	\$497,747	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$287,753	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$365	\$872	\$694
Per Capita Expenditures:	\$211	\$841	\$704
Revenues over (under) Expenditures:	\$209,994	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	526.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,514,176	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,110	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$387,010	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,127,166	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Long Grove Village		
Unit Code:	049/120/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,394,455		
Equalized Assessed Valuation:	\$611,885,832		
Population:	8,026		
Employees:			
Full Time:	4		
Part Time:	1		
Salaries Paid:	\$449,699		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,769,866	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,591	\$673	\$514
Revenue Collected During FY 18:	\$4,057,318	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,676,358	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$506	\$872	\$694
Per Capita Expenditures:	\$333	\$841	\$704
Revenues over (under) Expenditures:	\$1,380,960	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	534.33%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$14,300,695	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,782	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,155,562	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,098,261	-\$6,072,573	\$237,091

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:	\$4,645,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$579	\$1,752	\$798
General Obligation Debt over EAV:	0.13%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,255,140	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$655	\$1,692	\$1,322
Revenue Collected During FY 18:	\$57,756	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$291,862	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$7	\$550	\$393
Per Capita Expenditures:	\$36	\$502	\$369
Operating Income (loss):	-\$234,106	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1911.65%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,579,367	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$695	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Long Point Village		
Unit Code:	053/055/32	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$127,355		
Equalized Assessed Valuation:	\$2,075,343		
Population:	215		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$9,990		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$183,450	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$853	\$1,048	\$581
Revenue Collected During FY 18:	\$53,095	\$310,057	\$126,093
Expenditures During FY 18:	\$43,181	\$288,976	\$119,948
Per Capita Revenue:	\$247	\$884	\$338
Per Capita Expenditures:	\$201	\$828	\$325
Revenues over (under) Expenditures:	\$9,914	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	447.80%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$193,364	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$899	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$193,364	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Longview Village		
Unit Code:	010/050/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$161,750		
Equalized Assessed Valuation:	\$850,350		
Population:	153		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$9,505		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,913	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$849	\$1,048	\$581
Revenue Collected During FY 18:	\$44,048	\$310,057	\$126,093
Expenditures During FY 18:	\$45,676	\$288,976	\$119,948
Per Capita Revenue:	\$288	\$884	\$338
Per Capita Expenditures:	\$299	\$828	\$325
Revenues over (under) Expenditures:	-\$1,628	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	282.45%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$129,010	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$843	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,129	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$93,881	-\$22,956	\$91,815

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:	\$129,256	\$408,875	\$34,803
Per Capita Debt:	\$845	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$675.740	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.417	\$2,410	\$1,081
Revenue Collected During FY 18:	\$43.534	\$259,125	\$96,372
Expenditures During FY 18:	\$58.350	\$253,615	\$101,344
Per Capita Revenue:	\$285	\$670	\$266
Per Capita Expenditures:	\$381	\$690	\$274
Operating Income (loss):	-\$14.816	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1131.45%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$660.199	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.315	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Loraine Village		
Unit Code:	001/050/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1		
Equalized Assessed Valuation:	\$1,911,420		
Population:	313		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$17,541		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$247,321	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$790	\$1,048	\$581
Revenue Collected During FY 18:	\$122,235	\$310,057	\$126,093
Expenditures During FY 18:	\$156,981	\$288,976	\$119,948
Per Capita Revenue:	\$391	\$884	\$338
Per Capita Expenditures:	\$502	\$828	\$325
Revenues over (under) Expenditures:	-\$34,746	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	135.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$212,575	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$679	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$53,711	\$6,514	\$
Total Unreserved Funds:	\$116,296	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lostant Village		
Unit Code:	050/050/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$453,950		
Equalized Assessed Valuation:	\$4,905,137		
Population:	498		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$108,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,174	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$175	\$1,048	\$581
Revenue Collected During FY 18:	\$264,014	\$310,057	\$126,093
Expenditures During FY 18:	\$275,840	\$288,976	\$119,948
Per Capita Revenue:	\$530	\$884	\$338
Per Capita Expenditures:	\$554	\$828	\$325
Revenues over (under) Expenditures:	-\$11,826	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	27.32%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$75,348	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$151	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,757	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$43,591	-\$22,956	\$91,815

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:	\$1,037,116	\$408,875	\$34,803
Per Capita Debt:	\$2,083	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,515,216	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,043	\$2,410	\$1,081
Revenue Collected During FY 18:	\$238,864	\$259,125	\$96,372
Expenditures During FY 18:	\$286,014	\$253,615	\$101,344
Per Capita Revenue:	\$480	\$670	\$266
Per Capita Expenditures:	\$574	\$690	\$274
Operating Income (loss):	-\$47,150	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	513.28%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,468,066	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,948	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Louisville Village		
Unit Code:	013/025/32	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,157,530		
Equalized Assessed Valuation:	\$7,883,393		
Population:	1,125		
Employees:			
Full Time:	7		
Part Time:	7		
Salaries Paid:	\$333,766		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$275,020	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$244	\$673	\$514
Revenue Collected During FY 18:	\$696,561	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$507,359	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$619	\$872	\$694
Per Capita Expenditures:	\$451	\$841	\$704
Revenues over (under) Expenditures:	\$189,202	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	91.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$464,222	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$413	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$214,617	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$249,605	-\$6,072,573	\$237,091

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:	\$1,220,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,084	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,531.688	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.139	\$1,692	\$1,322
Revenue Collected During FY 18:	\$858.979	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$926.891	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$764	\$550	\$393
Per Capita Expenditures:	\$824	\$502	\$369
Operating Income (loss):	-\$67.912	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	373.70%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,463.776	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.079	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Loves Park City		
Unit Code:	101/020/30	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,524,312		
Equalized Assessed Valuation:	\$359,354,093		
Population:	23,996		
Employees:			
Full Time:	72		
Part Time:	74		
Salaries Paid:	\$5,321,885		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,340,846	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$764	\$673	\$514
Revenue Collected During FY 18:	\$18,322,337	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$21,874,261	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$764	\$872	\$694
Per Capita Expenditures:	\$912	\$841	\$704
Revenues over (under) Expenditures:	-\$3,551,924	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	68.62%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,009,522	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$626	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,682,802	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$17,839,191	-\$6,072,573	\$237,091

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:	\$42,911,539	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,788	\$1,752	\$798
General Obligation Debt over EAV:	0.21%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,993,112	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$958	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,227,716	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,600,684	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$135	\$550	\$393
Per Capita Expenditures:	\$108	\$502	\$369
Operating Income (loss):	\$627,032	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	910.23%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$23,672,094	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$987	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lovington Village		
Unit Code:	070/030/32	County:	Moultrie
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,196,103		
Equalized Assessed Valuation:	\$8,177,942		
Population:	1,130		
Employees:			
Full Time:	5		
Part Time:	12		
Salaries Paid:	\$250,075		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$14,447	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$13	\$673	\$514
Revenue Collected During FY 18:	\$389,636	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$424,987	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$345	\$872	\$694
Per Capita Expenditures:	\$376	\$841	\$704
Revenues over (under) Expenditures:	-\$35,351	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	0.90%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,830	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$3	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,466	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$19,634	-\$6,072,573	\$237,091

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:	\$272,913	\$13,729,977	\$2,917,395
Per Capita Debt:	\$242	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,694,174	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,499	\$1,692	\$1,322
Revenue Collected During FY 18:	\$326,293	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$312,520	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$289	\$550	\$393
Per Capita Expenditures:	\$277	\$502	\$369
Operating Income (loss):	\$13,773	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	529.35%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,654,319	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,464	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ludlow Village		
Unit Code:	010/055/32	County:	Champaign
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$276,808		
Equalized Assessed Valuation:	\$2,567,365		
Population:	750		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$32,882		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$93,449	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$125	\$1,048	\$581
Revenue Collected During FY 18:	\$104,385	\$310,057	\$126,093
Expenditures During FY 18:	\$105,987	\$288,976	\$119,948
Per Capita Revenue:	\$139	\$884	\$338
Per Capita Expenditures:	\$141	\$828	\$325
Revenues over (under) Expenditures:	-\$1,602	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	79.24%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$83,983	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$112	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,777	\$6,514	\$
Total Unreserved Funds:	\$51,206	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$125,218	\$408,875	\$34,803
Per Capita Debt:	\$167	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$137,996	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$184	\$2,410	\$1,081
Revenue Collected During FY 18:	\$52,393	\$259,125	\$96,372
Expenditures During FY 18:	\$45,073	\$253,615	\$101,344
Per Capita Revenue:	\$70	\$670	\$266
Per Capita Expenditures:	\$60	\$690	\$274
Operating Income (loss):	\$7,320	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	339.85%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$153,180	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$204	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lyndon Village		
Unit Code:	098/035/32	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,936,105		
Equalized Assessed Valuation:	\$5,493,827		
Population:	600		
Employees:			
Full Time:	3		
Part Time:	9		
Salaries Paid:	\$177,563		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$306,284	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$510	\$1,048	\$581
Revenue Collected During FY 18:	\$378,102	\$310,057	\$126,093
Expenditures During FY 18:	\$398,540	\$288,976	\$119,948
Per Capita Revenue:	\$630	\$884	\$338
Per Capita Expenditures:	\$664	\$828	\$325
Revenues over (under) Expenditures:	-\$20,438	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	71.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$285,846	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$476	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$285,847	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$102.535	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$171	\$2,410	\$1,081
Revenue Collected During FY 18:	\$96.372	\$259,125	\$96,372
Expenditures During FY 18:	\$60.537	\$253,615	\$101,344
Per Capita Revenue:	\$161	\$670	\$266
Per Capita Expenditures:	\$101	\$690	\$274
Operating Income (loss):	\$35.835	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	228.57%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$138.370	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$231	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lynnville Village		
Unit Code:	069/030/32	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$111,325		
Equalized Assessed Valuation:	\$612,534		
Population:	117		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$7,582		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$71,223	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$609	\$1,048	\$581
Revenue Collected During FY 18:	\$23,136	\$310,057	\$126,093
Expenditures During FY 18:	\$16,472	\$288,976	\$119,948
Per Capita Revenue:	\$198	\$884	\$338
Per Capita Expenditures:	\$141	\$828	\$325
Revenues over (under) Expenditures:	\$6,664	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	472.84%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$77,887	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$666	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,314	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$60,573	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$54,780	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$468	\$2,410	\$1,081
Revenue Collected During FY 18:	\$28,810	\$259,125	\$96,372
Expenditures During FY 18:	\$29,848	\$253,615	\$101,344
Per Capita Revenue:	\$246	\$670	\$266
Per Capita Expenditures:	\$255	\$690	\$274
Operating Income (loss):	-\$1,038	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	180.05%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$53,742	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$459	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lynwood Village		
Unit Code:	016/320/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,559,867		
Equalized Assessed Valuation:	\$140,416,702		
Population:	9,279		
Employees:			
Full Time:	66		
Part Time:			
Salaries Paid:	\$3,473,021		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$2,982,063	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$321	\$673	\$514
Revenue Collected During FY 18:	\$6,321,187	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,161,237	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$681	\$872	\$694
Per Capita Expenditures:	\$772	\$841	\$704
Revenues over (under) Expenditures:	-\$840,050	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-48.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$3,452,186	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$372	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,533,575	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$21,565,014	-\$6,072,573	\$237,091

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:	\$3,462,295	\$13,729,977	\$2,917,395
Per Capita Debt:	\$373	\$1,752	\$798
General Obligation Debt over EAV:	0.26%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,455,285	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$265	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,186,268	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,976,657	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$236	\$550	\$393
Per Capita Expenditures:	\$213	\$502	\$369
Operating Income (loss):	\$209,611	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	139.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,755,396	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$297	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lyons Village		
Unit Code:	016/325/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,880,822		
Equalized Assessed Valuation:	\$222,133,877		
Population:	10,469		
Employees:			
Full Time:		47	
Part Time:		99	
Salaries Paid:		\$4,448,089	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,526,365	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$146	\$673	\$514
Revenue Collected During FY 18:	\$11,233,960	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,945,840	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,073	\$872	\$694
Per Capita Expenditures:	\$950	\$841	\$704
Revenues over (under) Expenditures:	\$1,288,120	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	13.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,326,559	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$127	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,015,923	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$31,669,283	-\$6,072,573	\$237,091

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:	\$37,713,060	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,602	\$1,752	\$798
General Obligation Debt over EAV:	1.76%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,021,549	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$384	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,783,201	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,941,083	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$361	\$550	\$393
Per Capita Expenditures:	\$376	\$502	\$369
Operating Income (loss):	-\$157,882	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	98.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,863,667	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$369	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Macedonia Village		
Unit Code:	028/032/32	County:	Franklin
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$66,500		
Equalized Assessed Valuation:	\$374,196		
Population:	63		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$3,422		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,212	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$861	\$1,048	\$581
Revenue Collected During FY 18:	\$14,409	\$310,057	\$126,093
Expenditures During FY 18:	\$7,931	\$288,976	\$119,948
Per Capita Revenue:	\$229	\$884	\$338
Per Capita Expenditures:	\$126	\$828	\$325
Revenues over (under) Expenditures:	\$6,478	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	765.23%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$60,690	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$963	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,175	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$39,515	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$107.278	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.703	\$2,410	\$1,081
Revenue Collected During FY 18:	\$23.285	\$259,125	\$96,372
Expenditures During FY 18:	\$28.131	\$253,615	\$101,344
Per Capita Revenue:	\$370	\$670	\$266
Per Capita Expenditures:	\$447	\$690	\$274
Operating Income (loss):	-\$4.846	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	364.12%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$102.432	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.626	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Machesney Park Village		
Unit Code:	101/022/32	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,937,787		
Equalized Assessed Valuation:	\$317,457,130		
Population:	23,499		
Employees:			
Full Time:	14		
Part Time:	8		
Salaries Paid:	\$964,730		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,310,261	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$396	\$673	\$514
Revenue Collected During FY 18:	\$15,360,480	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$14,491,438	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$654	\$872	\$694
Per Capita Expenditures:	\$617	\$841	\$704
Revenues over (under) Expenditures:	\$869,042	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,193,576	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$434	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,305,318	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$9,879,119	-\$6,072,573	\$237,091

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:	\$8,015,909	\$13,729,977	\$2,917,395
Per Capita Debt:	\$341	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mackinaw Village		
Unit Code:	090/045/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,074,505		
Equalized Assessed Valuation:	\$28,870,673		
Population:	1,950		
Employees:			
Full Time:	7		
Part Time:	20		
Salaries Paid:	\$529,779		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,722,609	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$883	\$673	\$514
Revenue Collected During FY 18:	\$1,161,618	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$902,703	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$596	\$872	\$694
Per Capita Expenditures:	\$463	\$841	\$704
Revenues over (under) Expenditures:	\$258,915	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	219.51%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,981,524	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,016	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$303,662	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$740,952	-\$6,072,573	\$237,091

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:	\$663,921	\$13,729,977	\$2,917,395
Per Capita Debt:	\$340	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,699,992	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,410	\$1,692	\$1,322
Revenue Collected During FY 18:	\$956,498	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$832,321	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$491	\$550	\$393
Per Capita Expenditures:	\$427	\$502	\$369
Operating Income (loss):	\$124,177	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	579.60%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,824,169	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,474	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Macomb City		
Unit Code:	062/040/30	County:	McDonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,937,544		
Equalized Assessed Valuation:	\$192,570,008		
Population:	21,516		
Employees:			
	Full Time:	94	
	Part Time:	30	
	Salaries Paid:	\$6,213,383	

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,036,611	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$513	\$673	\$514
Revenue Collected During FY 18:	\$14,682,409	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$17,374,700	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$682	\$872	\$694
Per Capita Expenditures:	\$808	\$841	\$704
Revenues over (under) Expenditures:	-\$2,692,291	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	52.05%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,044,291	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$420	\$718	\$539
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,242,245	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,905,392	-\$6,072,573	\$237,091

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:	\$14,075,313	\$13,729,977	\$2,917,395
Per Capita Debt:	\$654	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$21,557,701	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.002	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,722,281	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,100,796	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$312	\$550	\$393
Per Capita Expenditures:	\$237	\$502	\$369
Operating Income (loss):	\$1,621,485	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	424.08%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$21,631,215	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.005	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Macon City		
Unit Code:	055/035/30	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,315,300		
Equalized Assessed Valuation:	\$13,326,164		
Population:	1,128		
Employees:			
Full Time:	4		
Part Time:	16		
Salaries Paid:	\$197,006		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$556,784	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$494	\$673	\$514
Revenue Collected During FY 18:	\$801,477	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$601,394	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$711	\$872	\$694
Per Capita Expenditures:	\$533	\$841	\$704
Revenues over (under) Expenditures:	\$200,083	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	106.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$640,046	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$567	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$512,283	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$127,763	-\$6,072,573	\$237,091

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:	\$554,440	\$13,729,977	\$2,917,395
Per Capita Debt:	\$492	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,160,406	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,915	\$1,692	\$1,322
Revenue Collected During FY 18:	\$291,820	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$360,669	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$259	\$550	\$393
Per Capita Expenditures:	\$320	\$502	\$369
Operating Income (loss):	-\$68,849	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	612.81%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,210,228	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,959	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Madison City		
Unit Code:	057/075/30	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,782,000		
Equalized Assessed Valuation:	\$43,502,064		
Population:	3,900		
Employees:			
Full Time:	32		
Part Time:	42		
Salaries Paid:	\$2,267,919		

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,962,946	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$2,042	\$673	\$514
Revenue Collected During FY 18:	\$7,780,987	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,624,262	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,995	\$872	\$694
Per Capita Expenditures:	\$1,442	\$841	\$704
Revenues over (under) Expenditures:	\$2,156,725	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	178.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,045,438	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,576	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,154,588	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,264,202	-\$6,072,573	\$237,091

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:	\$560,112	\$13,729,977	\$2,917,395
Per Capita Debt:	\$144	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,156,492	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$297	\$1,692	\$1,322
Revenue Collected During FY 18:	\$465,623	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$596,015	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$119	\$550	\$393
Per Capita Expenditures:	\$153	\$502	\$369
Operating Income (loss):	-\$130,392	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	164.28%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$979,143	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$251	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Maeystown Village		
Unit Code:	067/025/32	County:	Monroe
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$623,014		
Equalized Assessed Valuation:	\$2,785,355		
Population:	160		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$37,478		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,378	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$240	\$1,048	\$581
Revenue Collected During FY 18:	\$63,813	\$310,057	\$126,093
Expenditures During FY 18:	\$57,650	\$288,976	\$119,948
Per Capita Revenue:	\$399	\$884	\$338
Per Capita Expenditures:	\$360	\$828	\$325
Revenues over (under) Expenditures:	\$6,163	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	77.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$44,541	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$278	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,436	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$37,105	-\$22,956	\$91,815

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:	\$265,951	\$408,875	\$34,803
Per Capita Debt:	\$1,662	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,334,239	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$8.339	\$2,410	\$1,081
Revenue Collected During FY 18:	\$966,464	\$259,125	\$96,372
Expenditures During FY 18:	\$565,364	\$253,615	\$101,344
Per Capita Revenue:	\$6.040	\$670	\$266
Per Capita Expenditures:	\$3.534	\$690	\$274
Operating Income (loss):	\$401.100	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	306.94%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,735,339	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$10.846	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Magnolia Village		
Unit Code:	078/020/32	County:	Putnam
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$198,522		
Equalized Assessed Valuation:	\$1,941,045		
Population:	275		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$25,760	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,635	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$210	\$1,048	\$581
Revenue Collected During FY 18:	\$67,859	\$310,057	\$126,093
Expenditures During FY 18:	\$50,035	\$288,976	\$119,948
Per Capita Revenue:	\$247	\$884	\$338
Per Capita Expenditures:	\$182	\$828	\$325
Revenues over (under) Expenditures:	\$17,824	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	150.81%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$75,459	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$274	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,108	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$44,351	-\$22,956	\$91,815

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:	\$221,000	\$408,875	\$34,803
Per Capita Debt:	\$804	\$965	\$78
General Obligation Debt over EAV:	10.30%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$663.661	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.413	\$2,410	\$1,081
Revenue Collected During FY 18:	\$67.122	\$259,125	\$96,372
Expenditures During FY 18:	\$98.398	\$253,615	\$101,344
Per Capita Revenue:	\$244	\$670	\$266
Per Capita Expenditures:	\$358	\$690	\$274
Operating Income (loss):	-\$31.276	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	642.68%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$632.385	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.300	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mahomet Village		
Unit Code:	010/060/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,360,913		
Equalized Assessed Valuation:	\$188,788,347		
Population:	8,400		
Employees:			
Full Time:	35		
Part Time:	2		
Salaries Paid:	\$1,951,699		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,947,264	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$589	\$673	\$514
Revenue Collected During FY 18:	\$7,028,223	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,697,496	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$837	\$872	\$694
Per Capita Expenditures:	\$797	\$841	\$704
Revenues over (under) Expenditures:	\$330,727	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	79.40%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,317,991	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$633	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,560,516	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,847,727	-\$6,072,573	\$237,091

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:	\$16,661,838	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,984	\$1,752	\$798
General Obligation Debt over EAV:	0.21%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,758,038	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.281	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,514,955	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,913,083	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$418	\$550	\$393
Per Capita Expenditures:	\$228	\$502	\$369
Operating Income (loss):	\$1,601,872	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	643.98%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$12,319,910	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,467	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Makanda Village		
Unit Code:	039/050/32	County:	Jackson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$227,050		
Equalized Assessed Valuation:	\$13,775,233		
Population:	540		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$16,020		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$570,393	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,056	\$1,048	\$581
Revenue Collected During FY 18:	\$182,539	\$310,057	\$126,093
Expenditures During FY 18:	\$227,049	\$288,976	\$119,948
Per Capita Revenue:	\$338	\$884	\$338
Per Capita Expenditures:	\$420	\$828	\$325
Revenues over (under) Expenditures:	-\$44,510	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	231.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$525,883	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$974	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$525,882	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Malden Village		
Unit Code:	006/060/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$410,500		
Equalized Assessed Valuation:	\$2,555,405		
Population:	362		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$13,980		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$182,262	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$503	\$1,048	\$581
Revenue Collected During FY 18:	\$85,954	\$310,057	\$126,093
Expenditures During FY 18:	\$120,472	\$288,976	\$119,948
Per Capita Revenue:	\$237	\$884	\$338
Per Capita Expenditures:	\$333	\$828	\$325
Revenues over (under) Expenditures:	-\$34,518	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	122.64%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$147,744	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$408	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,919	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$106,825	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$669.365	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.849	\$2,410	\$1,081
Revenue Collected During FY 18:	\$129.419	\$259,125	\$96,372
Expenditures During FY 18:	\$114.148	\$253,615	\$101,344
Per Capita Revenue:	\$358	\$670	\$266
Per Capita Expenditures:	\$315	\$690	\$274
Operating Income (loss):	\$15.271	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	599.78%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$684.636	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.891	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Malta Village		
Unit Code:	019/045/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,447,677		
Equalized Assessed Valuation:	\$11,851,854		
Population:	1,156		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$174,237		

Blended Component Units
Number Submitted = 1 Water & Sewer Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,098,904	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$951	\$673	\$514
Revenue Collected During FY 18:	\$840,831	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$741,359	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$727	\$872	\$694
Per Capita Expenditures:	\$641	\$841	\$704
Revenues over (under) Expenditures:	\$99,472	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	156.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,159,088	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,003	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$330,099	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$828,989	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$669,031	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$579	\$1,692	\$1,322
Revenue Collected During FY 18:	\$328,542	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$284,881	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$284	\$550	\$393
Per Capita Expenditures:	\$246	\$502	\$369
Operating Income (loss):	\$43,661	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	250.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$712,692	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$617	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Manchester Village		
Unit Code:	085/030/32	County:	Scott
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$350,900		
Equalized Assessed Valuation:	\$2,508,143		
Population:	296		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$45,810		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$543,900	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,838	\$1,048	\$581
Revenue Collected During FY 18:	\$77,847	\$310,057	\$126,093
Expenditures During FY 18:	\$89,622	\$288,976	\$119,948
Per Capita Revenue:	\$263	\$884	\$338
Per Capita Expenditures:	\$303	\$828	\$325
Revenues over (under) Expenditures:	-\$11,775	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	593.74%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$532,125	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,798	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$349,217	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$182,908	-\$22,956	\$91,815

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:	\$18,500	\$408,875	\$34,803
Per Capita Debt:	\$63	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,182,253	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,994	\$2,410	\$1,081
Revenue Collected During FY 18:	\$118,349	\$259,125	\$96,372
Expenditures During FY 18:	\$179,605	\$253,615	\$101,344
Per Capita Revenue:	\$400	\$670	\$266
Per Capita Expenditures:	\$607	\$690	\$274
Operating Income (loss):	-\$61,256	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	624.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,120,997	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,787	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Manhattan Village		
Unit Code:	099/065/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,007,688		
Equalized Assessed Valuation:	\$201,774,324		
Population:	7,776		
Employees:			
Full Time:		25	
Part Time:		16	
Salaries Paid:		\$2,165,009	

Blended Component Units
<p>Number Submitted = 1</p> <p>Police Pension</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,045,065	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$263	\$673	\$514
Revenue Collected During FY 18:	\$4,276,609	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,163,683	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$550	\$872	\$694
Per Capita Expenditures:	\$535	\$841	\$704
Revenues over (under) Expenditures:	\$112,926	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	51.83%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,157,991	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$278	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$174,961	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$617,389	-\$6,072,573	\$237,091

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:	\$11,653,689	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,499	\$1,752	\$798
General Obligation Debt over EAV:	5.02%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$20,240,823	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.603	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,410,108	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,422,362	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$439	\$550	\$393
Per Capita Expenditures:	\$440	\$502	\$369
Operating Income (loss):	-\$12,254	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	591.13%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$20,230,539	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.602	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Manito Village		
Unit Code:	060/035/32	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,146,550		
Equalized Assessed Valuation:	\$16,803,576		
Population:	1,642		
Employees:			
Full Time:	6		
Part Time:	23		
Salaries Paid:	\$342,685		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$859,413	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$523	\$673	\$514
Revenue Collected During FY 18:	\$802,156	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$690,739	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$489	\$872	\$694
Per Capita Expenditures:	\$421	\$841	\$704
Revenues over (under) Expenditures:	\$111,417	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	140.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$970,830	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$591	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$620,921	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$487,210	-\$6,072,573	\$237,091

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:	\$209,136	\$13,729,977	\$2,917,395
Per Capita Debt:	\$127	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,799,118	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,096	\$1,692	\$1,322
Revenue Collected During FY 18:	\$362,259	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$314,335	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$221	\$550	\$393
Per Capita Expenditures:	\$191	\$502	\$369
Operating Income (loss):	\$47,924	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	587.60%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,847,042	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,125	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Manlius Village		
Unit Code:	006/065/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,776,673		
Equalized Assessed Valuation:	\$2,399,154		
Population:	340		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$64,659		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$606,806	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,785	\$1,048	\$581
Revenue Collected During FY 18:	\$253,673	\$310,057	\$126,093
Expenditures During FY 18:	\$305,350	\$288,976	\$119,948
Per Capita Revenue:	\$746	\$884	\$338
Per Capita Expenditures:	\$898	\$828	\$325
Revenues over (under) Expenditures:	-\$51,677	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	181.80%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$555,129	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,633	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$275,262	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$279,867	-\$22,956	\$91,815

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:	\$413,122	\$408,875	\$34,803
Per Capita Debt:	\$1,215	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,631,600	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$7,740	\$2,410	\$1,081
Revenue Collected During FY 18:	\$132,614	\$259,125	\$96,372
Expenditures During FY 18:	\$182,325	\$253,615	\$101,344
Per Capita Revenue:	\$390	\$670	\$266
Per Capita Expenditures:	\$536	\$690	\$274
Operating Income (loss):	-\$49,711	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1416.09%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,581,889	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$7,594	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mansfield Village		
Unit Code:	074/040/32	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,000,234		
Equalized Assessed Valuation:	\$11,946,744		
Population:	900		
Employees:			
Full Time:	6		
Part Time:	13		
Salaries Paid:	\$87,822		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$676,602	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$752	\$1,048	\$581
Revenue Collected During FY 18:	\$437,463	\$310,057	\$126,093
Expenditures During FY 18:	\$199,818	\$288,976	\$119,948
Per Capita Revenue:	\$486	\$884	\$338
Per Capita Expenditures:	\$222	\$828	\$325
Revenues over (under) Expenditures:	\$237,645	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	461.13%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$921,423	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,024	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,505	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$786,918	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$722.796	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$803	\$2,410	\$1,081
Revenue Collected During FY 18:	\$114.972	\$259,125	\$96,372
Expenditures During FY 18:	\$105.215	\$253,615	\$101,344
Per Capita Revenue:	\$128	\$670	\$266
Per Capita Expenditures:	\$117	\$690	\$274
Operating Income (loss):	\$9.757	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	689.42%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$725.377	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$806	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Manteno Village		
Unit Code:	046/065/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,544,430		
Equalized Assessed Valuation:	\$182,913,755		
Population:	9,204		
Employees:			
Full Time:		39	
Part Time:		21	
Salaries Paid:		\$2,931,015	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,404,375	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$913	\$673	\$514
Revenue Collected During FY 18:	\$6,866,595	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,776,851	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$746	\$872	\$694
Per Capita Expenditures:	\$845	\$841	\$704
Revenues over (under) Expenditures:	-\$910,256	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	94.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,386,119	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$802	\$718	\$539
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$561,988	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,291,342	-\$6,072,573	\$237,091

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:	\$2,086,870	\$13,729,977	\$2,917,395
Per Capita Debt:	\$227	\$1,752	\$798
General Obligation Debt over EAV:	0.98%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,612,673	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,479	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,455,018	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,846,632	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$375	\$550	\$393
Per Capita Expenditures:	\$201	\$502	\$369
Operating Income (loss):	\$1,608,386	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	821.01%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$15,161,059	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,647	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Maple Park Village		
Unit Code:	045/060/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,018,121		
Equalized Assessed Valuation:	\$27,796,119		
Population:	1,310		
Employees:			
Full Time:	3		
Part Time:	21		
Salaries Paid:	\$349,274		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$785,566	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$600	\$673	\$514
Revenue Collected During FY 18:	\$882,321	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$788,098	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$674	\$872	\$694
Per Capita Expenditures:	\$602	\$841	\$704
Revenues over (under) Expenditures:	\$94,223	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	107.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$844,309	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$645	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$183,341	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$660,968	-\$6,072,573	\$237,091

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:	\$828,592	\$13,729,977	\$2,917,395
Per Capita Debt:	\$633	\$1,752	\$798
General Obligation Debt over EAV:	0.12%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,403,234	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,598	\$1,692	\$1,322
Revenue Collected During FY 18:	\$474,827	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$404,495	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$362	\$550	\$393
Per Capita Expenditures:	\$309	\$502	\$369
Operating Income (loss):	\$70,332	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	873.33%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,532,566	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,697	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mapleton Village		
Unit Code:	072/055/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$538,700		
Equalized Assessed Valuation:	\$7,101,495		
Population:	273		
Employees:			
Full Time:			
Part Time:	25		
Salaries Paid:	\$34,158		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$156,939	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$575	\$1,048	\$581
Revenue Collected During FY 18:	\$118,258	\$310,057	\$126,093
Expenditures During FY 18:	\$95,911	\$288,976	\$119,948
Per Capita Revenue:	\$433	\$884	\$338
Per Capita Expenditures:	\$351	\$828	\$325
Revenues over (under) Expenditures:	\$22,347	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	186.93%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$179,286	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$657	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,802	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$133,484	-\$22,956	\$91,815

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:	\$194,426	\$408,875	\$34,803
Per Capita Debt:	\$712	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,368,144	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.012	\$2,410	\$1,081
Revenue Collected During FY 18:	\$427,559	\$259,125	\$96,372
Expenditures During FY 18:	\$408,631	\$253,615	\$101,344
Per Capita Revenue:	\$1.566	\$670	\$266
Per Capita Expenditures:	\$1.497	\$690	\$274
Operating Income (loss):	\$18,928	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	339.44%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,387,072	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.081	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Maquon Village		
Unit Code:	048/040/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$246,495		
Equalized Assessed Valuation:	\$1,686,690		
Population:	300		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$19,070		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,062	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$194	\$1,048	\$581
Revenue Collected During FY 18:	\$91,608	\$310,057	\$126,093
Expenditures During FY 18:	\$78,017	\$288,976	\$119,948
Per Capita Revenue:	\$305	\$884	\$338
Per Capita Expenditures:	\$260	\$828	\$325
Revenues over (under) Expenditures:	\$13,591	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	97.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$76,163	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$254	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,373	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$13,210	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$157.310	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$524	\$2,410	\$1,081
Revenue Collected During FY 18:	\$59.426	\$259,125	\$96,372
Expenditures During FY 18:	\$30.001	\$253,615	\$101,344
Per Capita Revenue:	\$198	\$670	\$266
Per Capita Expenditures:	\$100	\$690	\$274
Operating Income (loss):	\$29.425	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	622.43%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$186.735	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$622	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marengo City		
Unit Code:	063/075/30	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,461,258		
Equalized Assessed Valuation:	\$119,767,651		
Population:	7,648		
Employees:			
Full Time:	48		
Part Time:	16		
Salaries Paid:	\$2,337,654		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,014,594	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$263	\$673	\$514
Revenue Collected During FY 18:	\$4,872,249	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,218,568	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$637	\$872	\$694
Per Capita Expenditures:	\$552	\$841	\$704
Revenues over (under) Expenditures:	\$653,681	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.58%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,471,423	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$323	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,401,879	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,709,655	-\$6,072,573	\$237,091

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:	\$16,668,511	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,179	\$1,752	\$798
General Obligation Debt over EAV:	0.87%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,501,508	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$981	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,462,524	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,318,613	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$322	\$550	\$393
Per Capita Expenditures:	\$434	\$502	\$369
Operating Income (loss):	-\$856,089	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	202.68%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,726,043	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$879	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Marine Village		
Unit Code:	057/080/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$476,404		
Equalized Assessed Valuation:	\$12,776,710		
Population:	960		
Employees:			
Full Time:	5		
Part Time:	17		
Salaries Paid:	\$262,508		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$289,189	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$301	\$1,048	\$581
Revenue Collected During FY 18:	\$524,673	\$310,057	\$126,093
Expenditures During FY 18:	\$553,319	\$288,976	\$119,948
Per Capita Revenue:	\$547	\$884	\$338
Per Capita Expenditures:	\$576	\$828	\$325
Revenues over (under) Expenditures:	-\$28,646	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	47.09%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$260,543	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$271	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,865	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$218,678	-\$22,956	\$91,815

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:	\$125,392	\$408,875	\$34,803
Per Capita Debt:	\$131	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,167,000	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,216	\$2,410	\$1,081
Revenue Collected During FY 18:	\$330,510	\$259,125	\$96,372
Expenditures During FY 18:	\$354,321	\$253,615	\$101,344
Per Capita Revenue:	\$344	\$670	\$266
Per Capita Expenditures:	\$369	\$690	\$274
Operating Income (loss):	-\$23,811	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	322.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,143,189	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,191	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marion City		
Unit Code:	100/065/30	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,227,420		
Equalized Assessed Valuation:	\$318,971,464		
Population:	17,438		
Employees:			
Full Time:	218		
Part Time:	207		
Salaries Paid:	\$11,590,090		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,526,765	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,005	\$673	\$514
Revenue Collected During FY 18:	\$33,509,161	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$32,690,739	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,922	\$872	\$694
Per Capita Expenditures:	\$1,875	\$841	\$704
Revenues over (under) Expenditures:	\$818,422	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.56%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,873,432	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$910	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,254,750	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$15,246,222	-\$6,072,573	\$237,091

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:	\$44,554,936	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,555	\$1,752	\$798
General Obligation Debt over EAV:	8.48%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$20,452,146	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.173	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,245,357	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,913,584	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$415	\$550	\$393
Per Capita Expenditures:	\$396	\$502	\$369
Operating Income (loss):	\$331,773	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	303.16%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$20,959,384	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.202	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marissa Village		
Unit Code:	088/085/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,582,689		
Equalized Assessed Valuation:	\$15,615,917		
Population:	1,979		
Employees:			
Full Time:	13		
Part Time:	23		
Salaries Paid:	\$753,140		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$423,685	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$214	\$673	\$514
Revenue Collected During FY 18:	\$1,402,532	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,306,585	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$709	\$872	\$694
Per Capita Expenditures:	\$660	\$841	\$704
Revenues over (under) Expenditures:	\$95,947	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	24.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$318,447	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$161	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,131	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$381,336	-\$6,072,573	\$237,091

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:	\$4,300,488	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,173	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,139,185	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,092	\$1,692	\$1,322
Revenue Collected During FY 18:	\$830,342	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,182,396	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$420	\$550	\$393
Per Capita Expenditures:	\$597	\$502	\$369
Operating Income (loss):	-\$352,054	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	328.54%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,884,698	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,963	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mark Village		
Unit Code:	078/025/32	County:	Putnam
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$416,400		
Equalized Assessed Valuation:	\$7,680,550		
Population:	555		
Employees:			
Full Time:	1		
Part Time:	21		
Salaries Paid:	\$125,728		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,442,040	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,598	\$1,048	\$581
Revenue Collected During FY 18:	\$1,509,586	\$310,057	\$126,093
Expenditures During FY 18:	\$1,508,905	\$288,976	\$119,948
Per Capita Revenue:	\$2,720	\$884	\$338
Per Capita Expenditures:	\$2,719	\$828	\$325
Revenues over (under) Expenditures:	\$681	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	95.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,442,721	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,599	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,697	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$1,334,301	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,017,780	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,636	\$2,410	\$1,081
Revenue Collected During FY 18:	\$251,764	\$259,125	\$96,372
Expenditures During FY 18:	\$312,920	\$253,615	\$101,344
Per Capita Revenue:	\$454	\$670	\$266
Per Capita Expenditures:	\$564	\$690	\$274
Operating Income (loss):	-\$61,156	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	625.28%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,956,625	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,525	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Maroa City		
Unit Code:	055/040/30	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,603,797		
Equalized Assessed Valuation:	\$18,035,589		
Population:	1,565		
Employees:			
Full Time:	7		
Part Time:	22		
Salaries Paid:	\$355,124		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$503,735	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$322	\$673	\$514
Revenue Collected During FY 18:	\$1,008,479	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$993,484	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$644	\$872	\$694
Per Capita Expenditures:	\$635	\$841	\$704
Revenues over (under) Expenditures:	\$14,995	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	61.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$615,767	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$393	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$685,867	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$70,100	-\$6,072,573	\$237,091

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:	\$1,050,838	\$13,729,977	\$2,917,395
Per Capita Debt:	\$671	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,460,435	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$933	\$1,692	\$1,322
Revenue Collected During FY 18:	\$409,005	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$413,390	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$261	\$550	\$393
Per Capita Expenditures:	\$264	\$502	\$369
Operating Income (loss):	-\$4,385	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	352.22%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,456,050	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$930	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marquette Heights City		
Unit Code:	090/050/30	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,267,000		
Equalized Assessed Valuation:	\$28,304,411		
Population:	2,824		
Employees:			
Full Time:	12		
Part Time:	12		
Salaries Paid:	\$703,108		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$734,411	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$260	\$673	\$514
Revenue Collected During FY 18:	\$1,229,300	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,288,580	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$435	\$872	\$694
Per Capita Expenditures:	\$456	\$841	\$704
Revenues over (under) Expenditures:	-\$59,280	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	52.39%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$675,131	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$239	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$322,784	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$586,211	-\$6,072,573	\$237,091

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:	\$1,367,093	\$13,729,977	\$2,917,395
Per Capita Debt:	\$484	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,760,641	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$623	\$1,692	\$1,322
Revenue Collected During FY 18:	\$852,597	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$836,219	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$302	\$550	\$393
Per Capita Expenditures:	\$296	\$502	\$369
Operating Income (loss):	\$16,378	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	212.51%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,777,019	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$629	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marseilles City		
Unit Code:	050/055/30	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,226,272		
Equalized Assessed Valuation:	\$50,399,035		
Population:	5,094		
Employees:			
Full Time:	30		
Part Time:	16		
Salaries Paid:	\$1,210,511		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,694,098	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$725	\$673	\$514
Revenue Collected During FY 18:	\$4,217,294	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,875,935	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$828	\$872	\$694
Per Capita Expenditures:	\$761	\$841	\$704
Revenues over (under) Expenditures:	\$341,359	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	103.06%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,994,655	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$784	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,578,918	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,867,153	-\$6,072,573	\$237,091

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:	\$6,164,043	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,210	\$1,752	\$798
General Obligation Debt over EAV:	1.18%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,707,749	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,906	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,116,249	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,771,553	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$415	\$550	\$393
Per Capita Expenditures:	\$348	\$502	\$369
Operating Income (loss):	\$344,696	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	576.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,212,445	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,005	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Marshall City		
Unit Code:	012/015/30	County:	Clark
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,724,115		
Equalized Assessed Valuation:	\$49,388,861		
Population:	3,933		
Employees:			
Full Time:	34		
Part Time:	11		
Salaries Paid:	\$1,944,469		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,374,524	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$858	\$673	\$514
Revenue Collected During FY 18:	\$3,510,075	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,336,303	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$892	\$872	\$694
Per Capita Expenditures:	\$1,357	\$841	\$704
Revenues over (under) Expenditures:	-\$1,826,228	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	71.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,795,059	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$965	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,244,123	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,052,670	-\$6,072,573	\$237,091

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:	\$642,500	\$13,729,977	\$2,917,395
Per Capita Debt:	\$163	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$17,813,684	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.529	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,502,144	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,945,535	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.925	\$550	\$393
Per Capita Expenditures:	\$2.529	\$502	\$369
Operating Income (loss):	\$1,556,609	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	190.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$18,921,530	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.811	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Martinsville City		
Unit Code:	012/020/30	County:	Clark
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,923,950		
Equalized Assessed Valuation:	\$6,391,838		
Population:	1,167		
Employees:			
Full Time:	7		
Part Time:	5		
Salaries Paid:	\$292,713		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$438,124	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$375	\$673	\$514
Revenue Collected During FY 18:	\$605,679	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$573,022	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$519	\$872	\$694
Per Capita Expenditures:	\$491	\$841	\$704
Revenues over (under) Expenditures:	\$32,657	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-56.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$325,744	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$279	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$525,553	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$851,297	-\$6,072,573	\$237,091

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:	\$859,600	\$13,729,977	\$2,917,395
Per Capita Debt:	\$737	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,645,327	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3,981	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,184,531	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$914,983	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1,015	\$550	\$393
Per Capita Expenditures:	\$784	\$502	\$369
Operating Income (loss):	\$269,548	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	546.66%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,001,819	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4,286	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Martinton Village		
Unit Code:	038/070/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$405,300		
Equalized Assessed Valuation:	\$3,360,533		
Population:	381		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$19,852		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$765,926	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,010	\$1,048	\$581
Revenue Collected During FY 18:	\$133,056	\$310,057	\$126,093
Expenditures During FY 18:	\$165,965	\$288,976	\$119,948
Per Capita Revenue:	\$349	\$884	\$338
Per Capita Expenditures:	\$436	\$828	\$325
Revenues over (under) Expenditures:	-\$32,909	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	441.67%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$733,017	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,924	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$733,017	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$61.123	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$160	\$2,410	\$1,081
Revenue Collected During FY 18:	\$13.768	\$259,125	\$96,372
Expenditures During FY 18:	\$37.933	\$253,615	\$101,344
Per Capita Revenue:	\$36	\$670	\$266
Per Capita Expenditures:	\$100	\$690	\$274
Operating Income (loss):	-\$24.165	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	97.43%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$36.958	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$97	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Maryville Village		
Unit Code:	057/085/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,117,800		
Equalized Assessed Valuation:	\$195,118,340		
Population:	7,900		
Employees:			
Full Time:		38	
Part Time:		28	
Salaries Paid:		\$2,769,507	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,040,279	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$258	\$673	\$514
Revenue Collected During FY 18:	\$5,448,205	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,586,319	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$690	\$872	\$694
Per Capita Expenditures:	\$707	\$841	\$704
Revenues over (under) Expenditures:	-\$138,114	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.69%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,273,352	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$288	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$591,473	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,681,879	-\$6,072,573	\$237,091

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:	\$3,829,157	\$13,729,977	\$2,917,395
Per Capita Debt:	\$485	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,243,733	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,044	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,124,701	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,698,671	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$522	\$550	\$393
Per Capita Expenditures:	\$342	\$502	\$369
Operating Income (loss):	\$1,426,030	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	354.54%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,567,962	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,211	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mascoutah City		
Unit Code:	088/090/30	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,710,837		
Equalized Assessed Valuation:	\$128,716,679		
Population:	8,010		
Employees:			
Full Time:	51		
Part Time:	32		
Salaries Paid:	\$3,958,684		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,206,844	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$400	\$673	\$514
Revenue Collected During FY 18:	\$7,189,591	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,140,653	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$898	\$872	\$694
Per Capita Expenditures:	\$767	\$841	\$704
Revenues over (under) Expenditures:	\$1,048,938	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.02%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,115,216	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$514	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,095,670	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,281,650	-\$6,072,573	\$237,091

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:	\$11,321,415	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,413	\$1,752	\$798
General Obligation Debt over EAV:	3.34%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$27,871,402	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.480	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,609,714	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$10,666,397	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.449	\$550	\$393
Per Capita Expenditures:	\$1.332	\$502	\$369
Operating Income (loss):	\$943,317	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	271.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$28,923,980	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.611	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mason Town		
Unit Code:	025/035/31	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$860,300		
Equalized Assessed Valuation:	\$1,967,899		
Population:	345		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$24,463		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$203,319	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$589	\$1,048	\$581
Revenue Collected During FY 18:	\$98,015	\$310,057	\$126,093
Expenditures During FY 18:	\$89,811	\$288,976	\$119,948
Per Capita Revenue:	\$284	\$884	\$338
Per Capita Expenditures:	\$260	\$828	\$325
Revenues over (under) Expenditures:	\$8,204	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	235.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$211,523	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$613	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,061	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$118,463	-\$22,956	\$91,815

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:	\$170,000	\$408,875	\$34,803
Per Capita Debt:	\$493	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$632.388	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.833	\$2,410	\$1,081
Revenue Collected During FY 18:	\$69.408	\$259,125	\$96,372
Expenditures During FY 18:	\$74.836	\$253,615	\$101,344
Per Capita Revenue:	\$201	\$670	\$266
Per Capita Expenditures:	\$217	\$690	\$274
Operating Income (loss):	-\$5.428	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	837.78%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$626.960	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.817	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mason City City		
Unit Code:	060/040/30	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,220,600		
Equalized Assessed Valuation:	\$16,010,175		
Population:	2,558		
Employees:			
Full Time:	8		
Part Time:	3		
Salaries Paid:	\$519,880		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$614,769	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$240	\$673	\$514
Revenue Collected During FY 18:	\$926,209	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$906,332	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$362	\$872	\$694
Per Capita Expenditures:	\$354	\$841	\$704
Revenues over (under) Expenditures:	\$19,877	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.02%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$634,646	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$248	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$545,787	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$88,859	-\$6,072,573	\$237,091

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:	\$1,600,762	\$13,729,977	\$2,917,395
Per Capita Debt:	\$626	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,342,126	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,307	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,228,240	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$688,725	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$480	\$550	\$393
Per Capita Expenditures:	\$269	\$502	\$369
Operating Income (loss):	\$539,515	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	563.60%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,881,641	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,517	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Matherville Village		
Unit Code:	066/025/32	County:	Mercer
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$462,500		
Equalized Assessed Valuation:	\$6,312,165		
Population:	723		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$63,300		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$212,214	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$294	\$1,048	\$581
Revenue Collected During FY 18:	\$269,646	\$310,057	\$126,093
Expenditures During FY 18:	\$230,145	\$288,976	\$119,948
Per Capita Revenue:	\$373	\$884	\$338
Per Capita Expenditures:	\$318	\$828	\$325
Revenues over (under) Expenditures:	\$39,501	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	89.73%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$206,520	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$286	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,996	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$149,524	-\$22,956	\$91,815

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:	\$202,568	\$408,875	\$34,803
Per Capita Debt:	\$280	\$965	\$78
General Obligation Debt over EAV:	1.98%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$137.145	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$190	\$2,410	\$1,081
Revenue Collected During FY 18:	\$138.682	\$259,125	\$96,372
Expenditures During FY 18:	\$152.743	\$253,615	\$101,344
Per Capita Revenue:	\$192	\$670	\$266
Per Capita Expenditures:	\$211	\$690	\$274
Operating Income (loss):	-\$14.061	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	110.17%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$168.279	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$233	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Matteson Village		
Unit Code:	016/340/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,537,901		
Equalized Assessed Valuation:	\$418,655,475		
Population:	19,418		
Employees:			
Full Time:	115		
Part Time:	89		
Salaries Paid:	\$11,966,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,273,939	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$117	\$673	\$514
Revenue Collected During FY 18:	\$28,846,292	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$24,835,857	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,486	\$872	\$694
Per Capita Expenditures:	\$1,279	\$841	\$704
Revenues over (under) Expenditures:	\$4,010,435	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	33.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,308,268	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$428	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,181,296	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$81,795,917	-\$6,072,573	\$237,091

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:	\$115,313,718	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,938	\$1,752	\$798
General Obligation Debt over EAV:	0.55%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$30,590,520	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.575	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,579,711	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,721,797	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$390	\$550	\$393
Per Capita Expenditures:	\$346	\$502	\$369
Operating Income (loss):	\$857,914	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	387.93%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$26,076,154	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.343	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mattoon City		
Unit Code:	015/030/30	County:	Coles
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,181,835		
Equalized Assessed Valuation:	\$197,171,994		
Population:	18,555		
Employees:			
Full Time:	145		
Part Time:	54		
Salaries Paid:	\$9,438,139		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,892,187	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$533	\$673	\$514
Revenue Collected During FY 18:	\$21,228,095	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$23,028,256	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,144	\$872	\$694
Per Capita Expenditures:	\$1,241	\$841	\$704
Revenues over (under) Expenditures:	-\$1,800,161	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	44.93%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,347,511	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$558	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,729,745	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$75,085,757	-\$6,072,573	\$237,091

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:	\$101,130,584	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,450	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$32,726,336	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,764	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8,397,686	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,046,743	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$453	\$550	\$393
Per Capita Expenditures:	\$380	\$502	\$369
Operating Income (loss):	\$1,350,943	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	483.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$34,077,279	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,837	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Maunie Village		
Unit Code:	097/030/32	County:	White
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$36,111		
Equalized Assessed Valuation:	\$449,146		
Population:	137		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,487	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$215	\$1,048	\$581
Revenue Collected During FY 18:	\$26,282	\$310,057	\$126,093
Expenditures During FY 18:	\$25,763	\$288,976	\$119,948
Per Capita Revenue:	\$192	\$884	\$338
Per Capita Expenditures:	\$188	\$828	\$325
Revenues over (under) Expenditures:	\$519	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	116.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$30,006	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$219	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,164	\$6,514	\$
Total Unreserved Funds:	\$14,842	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$6,811	\$408,875	\$34,803
Per Capita Debt:	\$50	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Maywood Village		
Unit Code:	016/345/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,813,851		
Equalized Assessed Valuation:	\$211,223,642		
Population:	23,640		
Employees:			
Full Time:	150		
Part Time:	33		
Salaries Paid:	\$13,200,698		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$13,544,226	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$573	\$673	\$514
Revenue Collected During FY 18:	\$29,283,715	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$32,360,499	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,239	\$872	\$694
Per Capita Expenditures:	\$1,369	\$841	\$704
Revenues over (under) Expenditures:	-\$3,076,784	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-50.23%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$16,253,877	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$688	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,960,247	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$120,806,095	-\$6,072,573	\$237,091

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:	\$102,033,648	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,316	\$1,752	\$798
General Obligation Debt over EAV:	4.65%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,037,948	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$340	\$1,692	\$1,322
Revenue Collected During FY 18:	\$9,096,190	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$10,222,103	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$385	\$550	\$393
Per Capita Expenditures:	\$432	\$502	\$369
Operating Income (loss):	-\$1,125,913	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	67.62%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,912,035	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$292	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mazon Village		
Unit Code:	032/055/32	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,982,340		
Equalized Assessed Valuation:	\$15,431,470		
Population:	1,105		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$307,940		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$633,874	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$574	\$673	\$514
Revenue Collected During FY 18:	\$710,713	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$556,662	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$643	\$872	\$694
Per Capita Expenditures:	\$504	\$841	\$704
Revenues over (under) Expenditures:	\$154,051	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	141.54%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$787,925	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$713	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$314,490	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$313,774	-\$6,072,573	\$237,091

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:	\$138,923	\$13,729,977	\$2,917,395
Per Capita Debt:	\$126	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,599,411	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.162	\$1,692	\$1,322
Revenue Collected During FY 18:	\$486,478	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$439,710	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$440	\$550	\$393
Per Capita Expenditures:	\$398	\$502	\$369
Operating Income (loss):	\$46,768	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1056.65%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,646,179	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.205	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mc Cook Village		
Unit Code:	016/330/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,575,386		
Equalized Assessed Valuation:	\$103,198,383		
Population:	221		
Employees:			
Full Time:	69		
Part Time:	13		
Salaries Paid:	\$4,558,233		

Blended Component Units

Number Submitted = 3
 911 Emergency Telephone System Board
 Firefighter Pension
 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,052,731	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$59,062	\$1,048	\$581
Revenue Collected During FY 18:	\$16,234,112	\$310,057	\$126,093
Expenditures During FY 18:	\$14,157,600	\$288,976	\$119,948
Per Capita Revenue:	\$73,458	\$884	\$338
Per Capita Expenditures:	\$64,062	\$828	\$325
Revenues over (under) Expenditures:	\$2,076,512	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	102.44%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$14,502,934	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$65,624	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,737,915	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$37,764,787	-\$22,956	\$91,815

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:	\$36,492,766	\$408,875	\$34,803
Per Capita Debt:	\$165,126	\$965	\$78
General Obligation Debt over EAV:	33.68%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,975.132	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$76.811	\$2,410	\$1,081
Revenue Collected During FY 18:	\$11,125.338	\$259,125	\$96,372
Expenditures During FY 18:	\$11,759.143	\$253,615	\$101,344
Per Capita Revenue:	\$50.341	\$670	\$266
Per Capita Expenditures:	\$53.209	\$690	\$274
Operating Income (loss):	-\$633.805	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	148.45%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$17,456.825	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$78.990	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mc Cullom Lake Village		
Unit Code:	063/080/32	County:	Mchenry
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,056,840		
Equalized Assessed Valuation:	\$12,456,295		
Population:	1,075		
Employees:			
Full Time:	2		
Part Time:	16		
Salaries Paid:	\$351,577		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$185,791	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$173	\$673	\$514
Revenue Collected During FY 18:	\$482,746	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$597,493	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$449	\$872	\$694
Per Capita Expenditures:	\$556	\$841	\$704
Revenues over (under) Expenditures:	-\$114,747	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-51.40%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$307,100	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$286	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,330	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$403,702	-\$6,072,573	\$237,091

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:	\$1,295,537	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,205	\$1,752	\$798
General Obligation Debt over EAV:	6.26%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,797,671	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,602	\$1,692	\$1,322
Revenue Collected During FY 18:	\$440,899	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$237,979	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$410	\$550	\$393
Per Capita Expenditures:	\$221	\$502	\$369
Operating Income (loss):	\$202,920	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1260.86%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,000,591	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,791	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Mc Henry City		
Unit Code:	063/085/30	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,226,566		
Equalized Assessed Valuation:	\$624,662,787		
Population:	26,611		
Employees:			
	Full Time:	152	
	Part Time:	195	
	Salaries Paid:	\$12,889,610	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,261,699	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$423	\$548	\$516
Revenue Collected During FY 18:	\$25,358,219	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$23,553,755	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$953	\$1,126	\$1,099
Per Capita Expenditures:	\$885	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,804,464	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	49.00%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$11,541,222	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$434	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,039,545	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$13,921,879	-\$89,138,099	-\$45,315,959

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:	\$45,767,182	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,720	\$2,479	\$1,921
General Obligation Debt over EAV:	2.28%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$44,542,332	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.674	\$1,462	\$1,218
Revenue Collected During FY 18:	\$8,060,920	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$7,041,391	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$303	\$455	\$319
Per Capita Expenditures:	\$265	\$427	\$321
Operating Income (loss):	\$1,019,529	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	645.72%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$45,467,996	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.709	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mc Lean Village		
Unit Code:	064/090/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,384,768		
Equalized Assessed Valuation:	\$11,724,790		
Population:	830		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$267,953		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,011,869	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,219	\$1,048	\$581
Revenue Collected During FY 18:	\$712,431	\$310,057	\$126,093
Expenditures During FY 18:	\$536,046	\$288,976	\$119,948
Per Capita Revenue:	\$858	\$884	\$338
Per Capita Expenditures:	\$646	\$828	\$325
Revenues over (under) Expenditures:	\$176,385	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	216.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,158,461	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,396	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$427,973	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$497,879	-\$22,956	\$91,815

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:	\$1,015,000	\$408,875	\$34,803
Per Capita Debt:	\$1,223	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,897,006	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,286	\$2,410	\$1,081
Revenue Collected During FY 18:	\$436,483	\$259,125	\$96,372
Expenditures During FY 18:	\$383,609	\$253,615	\$101,344
Per Capita Revenue:	\$526	\$670	\$266
Per Capita Expenditures:	\$462	\$690	\$274
Operating Income (loss):	\$52,874	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	516.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,979,673	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,385	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mc Leansboro City		
Unit Code:	033/025/30	County:	Hamilton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,824,560		
Equalized Assessed Valuation:	\$17,193,384		
Population:	2,883		
Employees:			
Full Time:		36	
Part Time:		17	
Salaries Paid:		\$1,169,693	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,977,393	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,033	\$673	\$514
Revenue Collected During FY 18:	\$1,580,475	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,905,338	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$548	\$872	\$694
Per Capita Expenditures:	\$661	\$841	\$704
Revenues over (under) Expenditures:	-\$324,863	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	154.41%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,941,989	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,020	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,146,787	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$670,326	-\$6,072,573	\$237,091

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:	\$2,920,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,013	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,244,896	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,513	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,178,870	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,741,942	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1,796	\$550	\$393
Per Capita Expenditures:	\$1,645	\$502	\$369
Operating Income (loss):	\$436,928	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	154.26%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,315,024	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,537	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mc Nabb Village		
Unit Code:	078/030/32	County:	Putnam
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$464,800		
Equalized Assessed Valuation:	\$3,923,104		
Population:	285		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$49,776		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$308,751	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,083	\$1,048	\$581
Revenue Collected During FY 18:	\$163,648	\$310,057	\$126,093
Expenditures During FY 18:	\$85,888	\$288,976	\$119,948
Per Capita Revenue:	\$574	\$884	\$338
Per Capita Expenditures:	\$301	\$828	\$325
Revenues over (under) Expenditures:	\$77,760	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	450.02%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$386,511	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,356	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,664	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$355,847	-\$22,956	\$91,815

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:	\$726,075	\$408,875	\$34,803
Per Capita Debt:	\$2,548	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,029,393	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$7.121	\$2,410	\$1,081
Revenue Collected During FY 18:	\$143,244	\$259,125	\$96,372
Expenditures During FY 18:	\$180,555	\$253,615	\$101,344
Per Capita Revenue:	\$503	\$670	\$266
Per Capita Expenditures:	\$634	\$690	\$274
Operating Income (loss):	-\$37,311	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1103.31%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,992,082	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$6,990	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	McClure Village		
Unit Code:	002/025/32	County:	Alexander
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$691,120		
Equalized Assessed Valuation:	\$		
Population:	402		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$30,283		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$173,180	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$431	\$1,048	\$581
Revenue Collected During FY 18:	\$82,727	\$310,057	\$126,093
Expenditures During FY 18:	\$63,392	\$288,976	\$119,948
Per Capita Revenue:	\$206	\$884	\$338
Per Capita Expenditures:	\$158	\$828	\$325
Revenues over (under) Expenditures:	\$19,335	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	303.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$192,515	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$479	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$112,221	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mechanicsburg Village		
Unit Code:	083/075/32	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$754,908		
Equalized Assessed Valuation:	\$4,113,523		
Population:	640		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$33,663		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$405,175	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$633	\$1,048	\$581
Revenue Collected During FY 18:	\$641,685	\$310,057	\$126,093
Expenditures During FY 18:	\$1,411,035	\$288,976	\$119,948
Per Capita Revenue:	\$1,003	\$884	\$338
Per Capita Expenditures:	\$2,205	\$828	\$325
Revenues over (under) Expenditures:	-\$769,350	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	22.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$310,825	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$486	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,663	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$2,010,989	-\$22,956	\$91,815

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:	\$2,315,775	\$408,875	\$34,803
Per Capita Debt:	\$3,618	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Media Village		
Unit Code:	036/030/32	County:	Henderson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,300		
Equalized Assessed Valuation:	\$1,330,604		
Population:	107		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$74,502	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$696	\$1,048	\$581
Revenue Collected During FY 18:	\$24,152	\$310,057	\$126,093
Expenditures During FY 18:	\$35,951	\$288,976	\$119,948
Per Capita Revenue:	\$226	\$884	\$338
Per Capita Expenditures:	\$336	\$828	\$325
Revenues over (under) Expenditures:	-\$11,799	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	214.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$77,026	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$720	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,784	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$65,242	-\$22,956	\$91,815

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:	\$71,000	\$408,875	\$34,803
Per Capita Debt:	\$664	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$198.616	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.856	\$2,410	\$1,081
Revenue Collected During FY 18:	\$30.459	\$259,125	\$96,372
Expenditures During FY 18:	\$23.139	\$253,615	\$101,344
Per Capita Revenue:	\$285	\$670	\$266
Per Capita Expenditures:	\$216	\$690	\$274
Operating Income (loss):	\$7.320	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	828.10%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$191.613	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.791	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Medora Village		
Unit Code:	056/065/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$418,925		
Equalized Assessed Valuation:	\$2,492,852		
Population:	500		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$33,329		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$158,467	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$317	\$1,048	\$581
Revenue Collected During FY 18:	\$88,207	\$310,057	\$126,093
Expenditures During FY 18:	\$74,934	\$288,976	\$119,948
Per Capita Revenue:	\$176	\$884	\$338
Per Capita Expenditures:	\$150	\$828	\$325
Revenues over (under) Expenditures:	\$13,273	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	241.73%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$181,140	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$362	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$181,140	-\$22,956	\$91,815

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:	\$87,000	\$408,875	\$34,803
Per Capita Debt:	\$174	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$856.008	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.712	\$2,410	\$1,081
Revenue Collected During FY 18:	\$248.920	\$259,125	\$96,372
Expenditures During FY 18:	\$253.681	\$253,615	\$101,344
Per Capita Revenue:	\$498	\$670	\$266
Per Capita Expenditures:	\$507	\$690	\$274
Operating Income (loss):	-\$4.761	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	331.85%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$841.847	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.684	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Melrose Park Village		
Unit Code:	016/350/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$64,723,308		
Equalized Assessed Valuation:	\$622,251,760		
Population:	24,925		
Employees:			
Full Time:		256	
Part Time:		111	
Salaries Paid:		\$19,335,913	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,575,331	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$143	\$673	\$514
Revenue Collected During FY 18:	\$56,146,131	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$54,047,212	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,253	\$872	\$694
Per Capita Expenditures:	\$2,168	\$841	\$704
Revenues over (under) Expenditures:	\$2,098,919	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	6.24%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,373,801	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$135	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,470,671	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$280,118,780	-\$6,072,573	\$237,091

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:	\$258,780,915	\$13,729,977	\$2,917,395
Per Capita Debt:	\$10,382	\$1,752	\$798
General Obligation Debt over EAV:	5.81%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$44,878,280	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,801	\$1,692	\$1,322
Revenue Collected During FY 18:	\$27,195,348	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$21,052,497	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1,091	\$550	\$393
Per Capita Expenditures:	\$845	\$502	\$369
Operating Income (loss):	\$6,142,851	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	245.49%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$51,682,285	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,074	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Melvin Village		
Unit Code:	027/030/32	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$712,060		
Equalized Assessed Valuation:	\$2,923,705		
Population:	452		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$43,008		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$365,125	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$808	\$1,048	\$581
Revenue Collected During FY 18:	\$178,174	\$310,057	\$126,093
Expenditures During FY 18:	\$167,700	\$288,976	\$119,948
Per Capita Revenue:	\$394	\$884	\$338
Per Capita Expenditures:	\$371	\$828	\$325
Revenues over (under) Expenditures:	\$10,474	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	223.97%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$375,599	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$831	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75,823	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$299,776	-\$22,956	\$91,815

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:	\$315,000	\$408,875	\$34,803
Per Capita Debt:	\$697	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$389.120	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$861	\$2,410	\$1,081
Revenue Collected During FY 18:	\$127.457	\$259,125	\$96,372
Expenditures During FY 18:	\$114.673	\$253,615	\$101,344
Per Capita Revenue:	\$282	\$670	\$266
Per Capita Expenditures:	\$254	\$690	\$274
Operating Income (loss):	\$12.784	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	350.48%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$401.904	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$889	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mendon Village		
Unit Code:	001/055/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$324,310		
Equalized Assessed Valuation:	\$7,782,228		
Population:	942		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$122,485		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$704,099	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$747	\$1,048	\$581
Revenue Collected During FY 18:	\$296,184	\$310,057	\$126,093
Expenditures During FY 18:	\$209,891	\$288,976	\$119,948
Per Capita Revenue:	\$314	\$884	\$338
Per Capita Expenditures:	\$223	\$828	\$325
Revenues over (under) Expenditures:	\$86,293	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	357.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$750,392	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$797	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$127,548	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$622,844	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,769,782	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,879	\$2,410	\$1,081
Revenue Collected During FY 18:	\$294,588	\$259,125	\$96,372
Expenditures During FY 18:	\$197,186	\$253,615	\$101,344
Per Capita Revenue:	\$313	\$670	\$266
Per Capita Expenditures:	\$209	\$690	\$274
Operating Income (loss):	\$97,402	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	967.20%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,907,184	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,025	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mendota City		
Unit Code:	050/060/30	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,608,370		
Equalized Assessed Valuation:	\$107,302,854		
Population:	7,274		
Employees:			
Full Time:	38		
Part Time:	125		
Salaries Paid:	\$2,873,838		

Blended Component Units

Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,093,923	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$838	\$673	\$514
Revenue Collected During FY 18:	\$7,769,259	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,622,544	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,068	\$872	\$694
Per Capita Expenditures:	\$1,185	\$841	\$704
Revenues over (under) Expenditures:	-\$853,285	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	69.09%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,957,241	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$819	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,431,855	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,440,810	-\$6,072,573	\$237,091

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:	\$1,785,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$245	\$1,752	\$798
General Obligation Debt over EAV:	0.74%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,155,393	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,396	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,739,861	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,667,553	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$377	\$550	\$393
Per Capita Expenditures:	\$367	\$502	\$369
Operating Income (loss):	\$72,308	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	383.41%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,227,701	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,406	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Menominee Village		
Unit Code:	043/035/32	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,355		
Equalized Assessed Valuation:	\$		
Population:	257		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,968		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$126,105	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$491	\$1,048	\$581
Revenue Collected During FY 18:	\$60,093	\$310,057	\$126,093
Expenditures During FY 18:	\$51,355	\$288,976	\$119,948
Per Capita Revenue:	\$234	\$884	\$338
Per Capita Expenditures:	\$200	\$828	\$325
Revenues over (under) Expenditures:	\$8,738	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	262.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$134,843	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$525	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$627,128	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Meredosia Village		
Unit Code:	069/035/32	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$954,500		
Equalized Assessed Valuation:	\$6,183,159		
Population:	1,041		
Employees:			
Full Time:	4		
Part Time:	8		
Salaries Paid:	\$235,015		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$536,643	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$516	\$673	\$514
Revenue Collected During FY 18:	\$422,689	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$380,459	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$406	\$872	\$694
Per Capita Expenditures:	\$365	\$841	\$704
Revenues over (under) Expenditures:	\$42,230	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	148.20%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$563,843	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$542	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$414,701	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$273,050	-\$6,072,573	\$237,091

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:	\$283,148	\$13,729,977	\$2,917,395
Per Capita Debt:	\$272	\$1,752	\$798
General Obligation Debt over EAV:	4.58%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,429,216	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,334	\$1,692	\$1,322
Revenue Collected During FY 18:	\$216,318	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$229,476	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$208	\$550	\$393
Per Capita Expenditures:	\$220	\$502	\$369
Operating Income (loss):	-\$13,158	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1052.86%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,416,058	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,321	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Merrionette Park Village		
Unit Code:	016/355/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,320,098		
Equalized Assessed Valuation:	\$42,905,457		
Population:	1,894		
Employees:			
Full Time:			
Part Time:	68		
Salaries Paid:	\$1,286,191		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$301,373	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$159	\$673	\$514
Revenue Collected During FY 18:	\$2,307,577	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,806,960	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,218	\$872	\$694
Per Capita Expenditures:	\$1,482	\$841	\$704
Revenues over (under) Expenditures:	-\$499,383	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-5.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$143,968	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$76	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$653,352	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$269,974	-\$6,072,573	\$237,091

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:	\$1,596,525	\$13,729,977	\$2,917,395
Per Capita Debt:	\$843	\$1,752	\$798
General Obligation Debt over EAV:	2.49%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,641,670	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$867	\$1,692	\$1,322
Revenue Collected During FY 18:	\$966,704	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$505,880	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$510	\$550	\$393
Per Capita Expenditures:	\$267	\$502	\$369
Operating Income (loss):	\$460,824	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	415.61%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,102,494	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,110	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Metamora Village		
Unit Code:	102/045/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,250,431		
Equalized Assessed Valuation:	\$70,645,320		
Population:	4,450		
Employees:			
Full Time:	16		
Part Time:	18		
Salaries Paid:	\$789,618		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,010,097	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$901	\$673	\$514
Revenue Collected During FY 18:	\$2,126,469	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,150,755	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$478	\$872	\$694
Per Capita Expenditures:	\$483	\$841	\$704
Revenues over (under) Expenditures:	-\$24,286	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	182.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,928,475	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$883	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,834,509	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,093,966	-\$6,072,573	\$237,091

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:	\$2,247,973	\$13,729,977	\$2,917,395
Per Capita Debt:	\$505	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,027,296	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,354	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,395,335	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,207,022	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$314	\$550	\$393
Per Capita Expenditures:	\$271	\$502	\$369
Operating Income (loss):	\$188,313	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	519.70%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,272,945	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,410	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Metcalf Village		
Unit Code:	023/030/32	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$802,186		
Equalized Assessed Valuation:	\$631,100		
Population:	189		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$9,750		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,432	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$441	\$1,048	\$581
Revenue Collected During FY 18:	\$50,969	\$310,057	\$126,093
Expenditures During FY 18:	\$43,063	\$288,976	\$119,948
Per Capita Revenue:	\$270	\$884	\$338
Per Capita Expenditures:	\$228	\$828	\$325
Revenues over (under) Expenditures:	\$7,906	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	207.70%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$89,442	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$473	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,910	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$82,532	-\$22,956	\$91,815

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:	\$150,000	\$408,875	\$34,803
Per Capita Debt:	\$794	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$433.493	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.294	\$2,410	\$1,081
Revenue Collected During FY 18:	\$448.624	\$259,125	\$96,372
Expenditures During FY 18:	\$38.990	\$253,615	\$101,344
Per Capita Revenue:	\$2.374	\$670	\$266
Per Capita Expenditures:	\$206	\$690	\$274
Operating Income (loss):	\$409.634	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	2167.28%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$845.023	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.471	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Metropolis City		
Unit Code:	061/020/30	County:	Massac
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$39,823,458		
Equalized Assessed Valuation:	\$54,467,790		
Population:	6,537		
Employees:			
	Full Time:	85	
	Part Time:	44	
	Salaries Paid:	\$4,544,344	

Blended Component Units
Number Submitted = 2
Foreign Fire Insurance Board
Municipal Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,522,377	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,151	\$673	\$514
Revenue Collected During FY 18:	\$9,713,907	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,321,675	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,486	\$872	\$694
Per Capita Expenditures:	\$1,426	\$841	\$704
Revenues over (under) Expenditures:	\$392,232	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	80.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,536,648	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,153	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,087,755	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,102,899	-\$6,072,573	\$237,091

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:	\$11,301,202	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,729	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$33,536,260	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5.130	\$1,692	\$1,322
Revenue Collected During FY 18:	\$13,094,789	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$11,441,585	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.003	\$550	\$393
Per Capita Expenditures:	\$1.750	\$502	\$369
Operating Income (loss):	\$1,653,204	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	296.78%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$33,956,165	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5.194	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mettawa Village		
Unit Code:	049/125/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,677,375		
Equalized Assessed Valuation:	\$114,831,865		
Population:	553		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,193,290	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$13,008	\$1,048	\$581
Revenue Collected During FY 18:	\$3,585,644	\$310,057	\$126,093
Expenditures During FY 18:	\$2,660,618	\$288,976	\$119,948
Per Capita Revenue:	\$6,484	\$884	\$338
Per Capita Expenditures:	\$4,811	\$828	\$325
Revenues over (under) Expenditures:	\$925,026	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	305.34%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$8,123,922	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$14,691	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$603,714	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$6,953,553	-\$22,956	\$91,815

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:	\$2,195,000	\$408,875	\$34,803
Per Capita Debt:	\$3,969	\$965	\$78
General Obligation Debt over EAV:	1.12%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Middletown Village		
Unit Code:	054/045/32	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$329,300		
Equalized Assessed Valuation:	\$2,795,764		
Population:	324		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$11,384		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$284,246	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$877	\$1,048	\$581
Revenue Collected During FY 18:	\$73,751	\$310,057	\$126,093
Expenditures During FY 18:	\$68,093	\$288,976	\$119,948
Per Capita Revenue:	\$228	\$884	\$338
Per Capita Expenditures:	\$210	\$828	\$325
Revenues over (under) Expenditures:	\$5,658	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	425.75%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$289,904	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$895	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,306	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$248,598	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$108,942	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$336	\$2,410	\$1,081
Revenue Collected During FY 18:	\$45,491	\$259,125	\$96,372
Expenditures During FY 18:	\$53,976	\$253,615	\$101,344
Per Capita Revenue:	\$140	\$670	\$266
Per Capita Expenditures:	\$167	\$690	\$274
Operating Income (loss):	-\$8,485	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	186.11%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$100,457	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$310	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Midlothian Village		
Unit Code:	016/360/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,646,656		
Equalized Assessed Valuation:	\$204,138,203		
Population:	14,634		
Employees:			
Full Time:	70		
Part Time:	35		
Salaries Paid:	\$5,662,952		

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,359,371	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$298	\$673	\$514
Revenue Collected During FY 18:	\$14,181,756	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,285,183	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$969	\$872	\$694
Per Capita Expenditures:	\$908	\$841	\$704
Revenues over (under) Expenditures:	\$896,573	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	36.95%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,909,393	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$335	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,020,488	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$30,717,136	-\$6,072,573	\$237,091

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:	\$53,258,595	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,639	\$1,752	\$798
General Obligation Debt over EAV:	3.74%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,745,625	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$529	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,189,685	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,937,484	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$286	\$550	\$393
Per Capita Expenditures:	\$269	\$502	\$369
Operating Income (loss):	\$252,201	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	156.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,163,423	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$421	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Milan Village		
Unit Code:	081/045/32	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,459,551		
Equalized Assessed Valuation:	\$80,079,575		
Population:	5,099		
Employees:			
Full Time:	53		
Part Time:	7		
Salaries Paid:	\$2,849,283		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,460,936	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$483	\$673	\$514
Revenue Collected During FY 18:	\$8,695,519	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,850,382	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,705	\$872	\$694
Per Capita Expenditures:	\$2,324	\$841	\$704
Revenues over (under) Expenditures:	-\$3,154,863	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	32.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,868,106	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$759	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,407,321	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,072,875	-\$6,072,573	\$237,091

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:	\$12,163,452	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,385	\$1,752	\$798
General Obligation Debt over EAV:	3.38%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,799,638	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.137	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,977,166	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,971,287	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$388	\$550	\$393
Per Capita Expenditures:	\$387	\$502	\$369
Operating Income (loss):	\$5,879	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	280.42%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,527,954	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.084	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Milford Village		
Unit Code:	038/075/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,060,070		
Equalized Assessed Valuation:	\$6,814,170		
Population:	1,369		
Employees:			
	Full Time:	6	
	Part Time:	8	
	Salaries Paid:	\$317,225	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$40,635	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$30	\$673	\$514
Revenue Collected During FY 18:	\$515,197	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$472,251	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$376	\$872	\$694
Per Capita Expenditures:	\$345	\$841	\$704
Revenues over (under) Expenditures:	\$42,946	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	0.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,311	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$2,311	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,945,058	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,421	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,075,995	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$947,042	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$786	\$550	\$393
Per Capita Expenditures:	\$692	\$502	\$369
Operating Income (loss):	\$128,953	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	219.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,074,011	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,515	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mill Creek Village		
Unit Code:	091/035/32	County:	Union
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,000		
Equalized Assessed Valuation:	\$200,000		
Population:	60		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,851	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$331	\$1,048	\$581
Revenue Collected During FY 18:	\$14,849	\$310,057	\$126,093
Expenditures During FY 18:	\$9,095	\$288,976	\$119,948
Per Capita Revenue:	\$247	\$884	\$338
Per Capita Expenditures:	\$152	\$828	\$325
Revenues over (under) Expenditures:	\$5,754	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	281.53%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$25,605	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$427	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$25,607	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mill Shoals Village		
Unit Code:	097/035/32	County:	White
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$233,000		
Equalized Assessed Valuation:	\$800,167		
Population:	215		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$45,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,155	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$522	\$1,048	\$581
Revenue Collected During FY 18:	\$57,841	\$310,057	\$126,093
Expenditures During FY 18:	\$79,036	\$288,976	\$119,948
Per Capita Revenue:	\$269	\$884	\$338
Per Capita Expenditures:	\$368	\$828	\$325
Revenues over (under) Expenditures:	-\$21,195	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	141.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$111,775	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$520	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,993	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$41,414	-\$22,956	\$91,815

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:	\$40,000	\$408,875	\$34,803
Per Capita Debt:	\$186	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$626.312	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.913	\$2,410	\$1,081
Revenue Collected During FY 18:	\$78.164	\$259,125	\$96,372
Expenditures During FY 18:	\$131.985	\$253,615	\$101,344
Per Capita Revenue:	\$364	\$670	\$266
Per Capita Expenditures:	\$614	\$690	\$274
Operating Income (loss):	-\$53.821	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	433.75%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$572.491	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.663	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Millbrook Village		
Unit Code:	047/012/32	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$58,958		
Equalized Assessed Valuation:	\$8,578,127		
Population:	335		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$469,150	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,400	\$1,048	\$581
Revenue Collected During FY 18:	\$99,312	\$310,057	\$126,093
Expenditures During FY 18:	\$43,188	\$288,976	\$119,948
Per Capita Revenue:	\$296	\$884	\$338
Per Capita Expenditures:	\$129	\$828	\$325
Revenues over (under) Expenditures:	\$56,124	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1216.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$525,274	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,568	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,791	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$487,483	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Milledgeville Village		
Unit Code:	008/020/32	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,697,600		
Equalized Assessed Valuation:	\$8,013,751		
Population:	966		
Employees:			
Full Time:	5		
Part Time:	13		
Salaries Paid:	\$280,419		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$561,123	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$581	\$1,048	\$581
Revenue Collected During FY 18:	\$1,983,615	\$310,057	\$126,093
Expenditures During FY 18:	\$2,283,502	\$288,976	\$119,948
Per Capita Revenue:	\$2,053	\$884	\$338
Per Capita Expenditures:	\$2,364	\$828	\$325
Revenues over (under) Expenditures:	-\$299,887	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	11.35%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$259,236	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$268	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$293,900	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$49,558	-\$22,956	\$91,815

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:	\$595,796	\$408,875	\$34,803
Per Capita Debt:	\$617	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,230,012	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,309	\$2,410	\$1,081
Revenue Collected During FY 18:	\$411,250	\$259,125	\$96,372
Expenditures During FY 18:	\$446,364	\$253,615	\$101,344
Per Capita Revenue:	\$426	\$670	\$266
Per Capita Expenditures:	\$462	\$690	\$274
Operating Income (loss):	-\$35,114	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	492.18%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,196,898	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,274	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Millington Village		
Unit Code:	047/015/32	County:	Kendall
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$427,041		
Equalized Assessed Valuation:	\$4,937,214		
Population:	617		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$12,261		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$190,777	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$309	\$1,048	\$581
Revenue Collected During FY 18:	\$137,465	\$310,057	\$126,093
Expenditures During FY 18:	\$114,706	\$288,976	\$119,948
Per Capita Revenue:	\$223	\$884	\$338
Per Capita Expenditures:	\$186	\$828	\$325
Revenues over (under) Expenditures:	\$22,759	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	186.16%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$213,536	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$346	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Millstadt Village		
Unit Code:	088/095/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,402,440		
Equalized Assessed Valuation:	\$81,060,610		
Population:	4,020		
Employees:			
Full Time:	15		
Part Time:	66		
Salaries Paid:	\$1,085,783		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,483,809	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$618	\$673	\$514
Revenue Collected During FY 18:	\$2,846,791	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,592,677	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$708	\$872	\$694
Per Capita Expenditures:	\$645	\$841	\$704
Revenues over (under) Expenditures:	\$254,114	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	104.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,712,923	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$675	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,612,206	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,524,895	-\$6,072,573	\$237,091

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:	\$5,655,230	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,407	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,141,024	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,030	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,535,150	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,524,807	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$382	\$550	\$393
Per Capita Expenditures:	\$379	\$502	\$369
Operating Income (loss):	\$10,343	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	273.89%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,176,367	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,039	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Milton Village		
Unit Code:	075/050/32	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$197,000		
Equalized Assessed Valuation:	\$1,426,421		
Population:	270		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$6,193	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,971	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$667	\$1,048	\$581
Revenue Collected During FY 18:	\$100,751	\$310,057	\$126,093
Expenditures During FY 18:	\$56,663	\$288,976	\$119,948
Per Capita Revenue:	\$373	\$884	\$338
Per Capita Expenditures:	\$210	\$828	\$325
Revenues over (under) Expenditures:	\$44,088	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	395.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$224,059	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$830	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,500	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$142,405	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$553.303	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.049	\$2,410	\$1,081
Revenue Collected During FY 18:	\$68.189	\$259,125	\$96,372
Expenditures During FY 18:	\$100.642	\$253,615	\$101,344
Per Capita Revenue:	\$253	\$670	\$266
Per Capita Expenditures:	\$373	\$690	\$274
Operating Income (loss):	-\$32.453	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	517.53%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$520.850	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.929	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mineral Village		
Unit Code:	006/070/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$445,748		
Equalized Assessed Valuation:	\$1,491,202		
Population:	237		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$7,230		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$273,596	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,154	\$1,048	\$581
Revenue Collected During FY 18:	\$78,043	\$310,057	\$126,093
Expenditures During FY 18:	\$67,047	\$288,976	\$119,948
Per Capita Revenue:	\$329	\$884	\$338
Per Capita Expenditures:	\$283	\$828	\$325
Revenues over (under) Expenditures:	\$10,996	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	424.78%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$284,801	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,202	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,097	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$250,704	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$449,686	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.897	\$2,410	\$1,081
Revenue Collected During FY 18:	\$63.180	\$259,125	\$96,372
Expenditures During FY 18:	\$57.247	\$253,615	\$101,344
Per Capita Revenue:	\$267	\$670	\$266
Per Capita Expenditures:	\$242	\$690	\$274
Operating Income (loss):	\$5.933	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	795.52%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$455.410	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.922	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Minier Village		
Unit Code:	090/055/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,492,788		
Equalized Assessed Valuation:	\$18,475,608		
Population:	1,252		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$412,811		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$907,219	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$725	\$673	\$514
Revenue Collected During FY 18:	\$595,310	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$835,519	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$475	\$872	\$694
Per Capita Expenditures:	\$667	\$841	\$704
Revenues over (under) Expenditures:	-\$240,209	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	78.22%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$653,571	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$522	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$142,289	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$670,665	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,195,134	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$955	\$1,692	\$1,322
Revenue Collected During FY 18:	\$322,357	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$401,396	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$257	\$550	\$393
Per Capita Expenditures:	\$321	\$502	\$369
Operating Income (loss):	-\$79,039	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	281.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,129,534	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$902	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Minonk City		
Unit Code:	102/050/30	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,288,403		
Equalized Assessed Valuation:	\$24,462,616		
Population:	2,006		
Employees:			
Full Time:		15	
Part Time:		46	
Salaries Paid:		\$881,402	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,953,659	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$974	\$673	\$514
Revenue Collected During FY 18:	\$1,793,287	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,414,726	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$894	\$872	\$694
Per Capita Expenditures:	\$705	\$841	\$704
Revenues over (under) Expenditures:	\$378,561	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	160.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,268,470	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,131	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,210,286	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,225,896	-\$6,072,573	\$237,091

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:	\$1,154,042	\$13,729,977	\$2,917,395
Per Capita Debt:	\$575	\$1,752	\$798
General Obligation Debt over EAV:	0.82%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,112,205	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,053	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,080,189	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$919,759	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$538	\$550	\$393
Per Capita Expenditures:	\$459	\$502	\$369
Operating Income (loss):	\$160,430	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	254.02%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,336,385	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,165	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Minooka Village		
Unit Code:	032/060/32	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,851,578		
Equalized Assessed Valuation:	\$318,947,436		
Population:	10,924		
Employees:			
Full Time:	39		
Part Time:	47		
Salaries Paid:	\$2,734,115		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,917,975	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$359	\$673	\$514
Revenue Collected During FY 18:	\$6,895,100	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,140,951	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$631	\$872	\$694
Per Capita Expenditures:	\$562	\$841	\$704
Revenues over (under) Expenditures:	\$754,149	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.58%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,334,073	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$397	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,157,059	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$411,141	-\$6,072,573	\$237,091

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:	\$8,875,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$812	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$23,570,342	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.158	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,908,704	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,849,104	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$358	\$550	\$393
Per Capita Expenditures:	\$261	\$502	\$369
Operating Income (loss):	\$1,059,600	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	843.09%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$24,020,587	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.199	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Modesto Village											
Unit Code:	056/070/32	County:	Macoupin									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$116,500											
Equalized Assessed Valuation:	\$1,766,967											
Population:	189											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">8</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$13,843</td> </tr> </table>			Full Time:			Part Time:	8		Salaries Paid:	\$13,843	
Full Time:												
Part Time:	8											
Salaries Paid:	\$13,843											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$147,394	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$780	\$1,048	\$581
Revenue Collected During FY 18:	\$59,430	\$310,057	\$126,093
Expenditures During FY 18:	\$58,631	\$288,976	\$119,948
Per Capita Revenue:	\$314	\$884	\$338
Per Capita Expenditures:	\$310	\$828	\$325
Revenues over (under) Expenditures:	\$799	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	246.79%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$144,693	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$766	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,924	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$109,769	-\$22,956	\$91,815

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:	\$109,801	\$408,875	\$34,803
Per Capita Debt:	\$581	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$216.969	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.148	\$2,410	\$1,081
Revenue Collected During FY 18:	\$41.114	\$259,125	\$96,372
Expenditures During FY 18:	\$66.296	\$253,615	\$101,344
Per Capita Revenue:	\$218	\$670	\$266
Per Capita Expenditures:	\$351	\$690	\$274
Operating Income (loss):	-\$25.182	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	294.57%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$195.287	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.033	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mokena Village		
Unit Code:	099/070/32	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$23,083,180		
Equalized Assessed Valuation:	\$778,461,163		
Population:	20,305		
Employees:			
Full Time:	72		
Part Time:	7		
Salaries Paid:	\$6,599,439		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,354,164	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$264	\$673	\$514
Revenue Collected During FY 18:	\$14,298,620	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,125,956	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$704	\$872	\$694
Per Capita Expenditures:	\$548	\$841	\$704
Revenues over (under) Expenditures:	\$3,172,664	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	49.68%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,526,828	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$272	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,244,927	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$14,888,476	-\$6,072,573	\$237,091

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:	\$5,327,185	\$13,729,977	\$2,917,395
Per Capita Debt:	\$262	\$1,752	\$798
General Obligation Debt over EAV:	0.62%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$33,843,044	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.667	\$1,692	\$1,322
Revenue Collected During FY 18:	\$10,137,420	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,973,022	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$499	\$550	\$393
Per Capita Expenditures:	\$442	\$502	\$369
Operating Income (loss):	\$1,164,398	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	386.16%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$34,650,442	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.706	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Moline City		
Unit Code:	081/050/30	County:	Rock Island
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$145,866,295		
Equalized Assessed Valuation:	\$762,056,414		
Population:	42,231		
Employees:			
Full Time:	386		
Part Time:	25		
Salaries Paid:	\$25,177,020		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,476,376	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$343	\$548	\$516
Revenue Collected During FY 18:	\$59,077,549	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$58,085,535	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,399	\$1,126	\$1,099
Per Capita Expenditures:	\$1,375	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$992,014	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	31.56%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$18,333,269	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$434	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,516,623	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$123,364,769	-\$89,138,099	-\$45,315,959

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:	\$229,522,103	\$133,916,165	\$70,239,988
Per Capita Debt:	\$5,435	\$2,479	\$1,921
General Obligation Debt over EAV:	5.22%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$100,290,048	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2.375	\$1,462	\$1,218
Revenue Collected During FY 18:	\$23,376,442	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$21,050,058	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$554	\$455	\$319
Per Capita Expenditures:	\$498	\$427	\$321
Operating Income (loss):	\$2,326,384	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	493.43%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$103,866,432	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2.459	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Momence City		
Unit Code:	046/070/30	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,999,350		
Equalized Assessed Valuation:	\$53,492,249		
Population:	3,739		
Employees:			
Full Time:	26		
Part Time:	8		
Salaries Paid:	\$1,026,176		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$605,012	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$162	\$673	\$514
Revenue Collected During FY 18:	\$2,880,010	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,890,506	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$770	\$872	\$694
Per Capita Expenditures:	\$773	\$841	\$704
Revenues over (under) Expenditures:	-\$10,496	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	20.16%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$582,743	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$156	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,959	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$462,680	-\$6,072,573	\$237,091

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:	\$1,613,364	\$13,729,977	\$2,917,395
Per Capita Debt:	\$431	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,432,042	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.185	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,608,636	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,710,203	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$430	\$550	\$393
Per Capita Expenditures:	\$457	\$502	\$369
Operating Income (loss):	-\$101,567	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	253.21%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,330,475	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.158	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Monee Village		
Unit Code:	099/075/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,408,170		
Equalized Assessed Valuation:	\$104,626,315		
Population:	5,119		
Employees:			
Full Time:		31	
Part Time:		21	
Salaries Paid:		\$2,393,528	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,291,454	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,034	\$673	\$514
Revenue Collected During FY 18:	\$5,596,279	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,689,379	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,093	\$872	\$694
Per Capita Expenditures:	\$1,307	\$841	\$704
Revenues over (under) Expenditures:	-\$1,093,100	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	62.76%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,198,354	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$820	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,417,952	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,313,655	-\$6,072,573	\$237,091

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:	\$7,510,012	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,467	\$1,752	\$798
General Obligation Debt over EAV:	5.76%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,160,717	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.204	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,877,663	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,199,626	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$367	\$550	\$393
Per Capita Expenditures:	\$430	\$502	\$369
Operating Income (loss):	-\$321,963	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	265.44%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,838,754	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.141	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Monmouth City		
Unit Code:	094/025/30	County:	Warren
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,583,338		
Equalized Assessed Valuation:	\$78,970,000		
Population:	9,527		
Employees:			
Full Time:	52		
Part Time:	14		
Salaries Paid:	\$3,381,107		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,993,693	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$314	\$673	\$514
Revenue Collected During FY 18:	\$7,850,015	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,293,578	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$824	\$872	\$694
Per Capita Expenditures:	\$871	\$841	\$704
Revenues over (under) Expenditures:	-\$443,563	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	31.30%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,595,661	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$272	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,829,563	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$17,031,016	-\$6,072,573	\$237,091

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:	\$35,450,593	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,721	\$1,752	\$798
General Obligation Debt over EAV:	40.35%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,779,188	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.131	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,482,668	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,533,983	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$575	\$550	\$393
Per Capita Expenditures:	\$581	\$502	\$369
Operating Income (loss):	-\$51,315	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	189.65%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,494,954	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.102	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Monroe Center Village		
Unit Code:	071/054/32	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$642,923		
Equalized Assessed Valuation:	\$5,651,434		
Population:	471		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$25,220		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$367,038	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$779	\$1,048	\$581
Revenue Collected During FY 18:	\$236,986	\$310,057	\$126,093
Expenditures During FY 18:	\$197,250	\$288,976	\$119,948
Per Capita Revenue:	\$503	\$884	\$338
Per Capita Expenditures:	\$419	\$828	\$325
Revenues over (under) Expenditures:	\$39,736	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	206.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$406,774	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$864	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,952	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$362,823	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Montgomery Village		
Unit Code:	045/065/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,776,948		
Equalized Assessed Valuation:	\$423,888,453		
Population:	18,438		
Employees:			
Full Time:	60		
Part Time:	8		
Salaries Paid:	\$5,341,798		

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,302,181	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$396	\$673	\$514
Revenue Collected During FY 18:	\$11,178,887	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,801,725	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$606	\$872	\$694
Per Capita Expenditures:	\$640	\$841	\$704
Revenues over (under) Expenditures:	-\$622,838	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.48%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,901,649	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$374	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,907,601	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,456,249	-\$6,072,573	\$237,091

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:	\$29,522,943	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,601	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$23,685,818	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.285	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,077,987	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,437,620	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$330	\$550	\$393
Per Capita Expenditures:	\$403	\$502	\$369
Operating Income (loss):	-\$1,359,633	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	300.18%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$22,326,185	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,211	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Monticello City		
Unit Code:	074/045/30	County:	Piatt
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$18,681,982		
Equalized Assessed Valuation:	\$122,336,723		
Population:	5,555		
Employees:			
	Full Time:	30	
	Part Time:	145	
	Salaries Paid:	\$2,088,455	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,241,096	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,844	\$673	\$514
Revenue Collected During FY 18:	\$5,026,245	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,429,510	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$905	\$872	\$694
Per Capita Expenditures:	\$977	\$841	\$704
Revenues over (under) Expenditures:	-\$403,265	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	192.78%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,467,207	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,884	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,284,784	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,171,485	-\$6,072,573	\$237,091

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:	\$14,636,787	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,635	\$1,752	\$798
General Obligation Debt over EAV:	1.87%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,543,805	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$458	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,674,103	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,351,262	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$301	\$550	\$393
Per Capita Expenditures:	\$243	\$502	\$369
Operating Income (loss):	\$322,841	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	205.33%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,774,546	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$499	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Montrose Village		
Unit Code:	025/040/32	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$885,950		
Equalized Assessed Valuation:	\$2,513,098		
Population:	259		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$74,191		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$385,615	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,489	\$1,048	\$581
Revenue Collected During FY 18:	\$155,005	\$310,057	\$126,093
Expenditures During FY 18:	\$135,495	\$288,976	\$119,948
Per Capita Revenue:	\$598	\$884	\$338
Per Capita Expenditures:	\$523	\$828	\$325
Revenues over (under) Expenditures:	\$19,510	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	272.38%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$369,063	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,425	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$369,063	-\$22,956	\$91,815

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:	\$319,776	\$408,875	\$34,803
Per Capita Debt:	\$1,235	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,387,122	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5,356	\$2,410	\$1,081
Revenue Collected During FY 18:	\$736,573	\$259,125	\$96,372
Expenditures During FY 18:	\$160,737	\$253,615	\$101,344
Per Capita Revenue:	\$2,844	\$670	\$266
Per Capita Expenditures:	\$621	\$690	\$274
Operating Income (loss):	\$575,836	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1243.66%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,999,020	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$7,718	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Morris City		
Unit Code:	032/065/30	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,879,113		
Equalized Assessed Valuation:	\$284,942,500		
Population:	13,636		
Employees:			
Full Time:	71		
Part Time:	26		
Salaries Paid:	\$5,724,270		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,466,652	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,354	\$673	\$514
Revenue Collected During FY 18:	\$16,740,595	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,936,057	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,228	\$872	\$694
Per Capita Expenditures:	\$1,242	\$841	\$704
Revenues over (under) Expenditures:	-\$195,462	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	107.88%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$18,271,190	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,340	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,977,214	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,416,804	-\$6,072,573	\$237,091

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:	\$4,927,476	\$13,729,977	\$2,917,395
Per Capita Debt:	\$361	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$34,668,240	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,542	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,710,996	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,616,870	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$419	\$550	\$393
Per Capita Expenditures:	\$412	\$502	\$369
Operating Income (loss):	\$94,126	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	618.89%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$34,762,366	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,549	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Morrison City		
Unit Code:	098/040/30	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,759,434		
Equalized Assessed Valuation:	\$53,635,529		
Population:	4,136		
Employees:			
	Full Time:	32	
	Part Time:	19	
	Salaries Paid:	\$1,256,140	

Blended Component Units
Number Submitted = 1
Odell Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,312,289	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$559	\$673	\$514
Revenue Collected During FY 18:	\$2,356,764	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,499,885	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$570	\$872	\$694
Per Capita Expenditures:	\$604	\$841	\$704
Revenues over (under) Expenditures:	-\$143,121	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	99.27%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,481,686	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$600	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,838,343	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$355,845	-\$6,072,573	\$237,091

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:	\$17,531,152	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,239	\$1,752	\$798
General Obligation Debt over EAV:	3.65%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,888,799	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,633	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,850,710	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,298,219	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$931	\$550	\$393
Per Capita Expenditures:	\$556	\$502	\$369
Operating Income (loss):	\$1,552,491	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	540.26%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$12,416,290	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,002	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Morrisonville Village		
Unit Code:	011/035/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,152,950		
Equalized Assessed Valuation:	\$9,569,614		
Population:	1,033		
Employees:			
Full Time:	6		
Part Time:	15		
Salaries Paid:	\$233,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$716,665	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$694	\$673	\$514
Revenue Collected During FY 18:	\$501,285	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$507,023	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$485	\$872	\$694
Per Capita Expenditures:	\$491	\$841	\$704
Revenues over (under) Expenditures:	-\$5,738	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	140.22%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$710,927	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$688	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$355,516	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$355,411	-\$6,072,573	\$237,091

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:	\$63,874	\$13,729,977	\$2,917,395
Per Capita Debt:	\$62	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$473.970	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$459	\$1,692	\$1,322
Revenue Collected During FY 18:	\$310.111	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$428.724	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$300	\$550	\$393
Per Capita Expenditures:	\$415	\$502	\$369
Operating Income (loss):	-\$118.613	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	82.89%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$355.357	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$344	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Morton Village		
Unit Code:	090/060/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$29,883,663		
Equalized Assessed Valuation:	\$491,901,723		
Population:	16,499		
Employees:			
Full Time:	79		
Part Time:	84		
Salaries Paid:	\$6,095,643		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,888,138	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$539	\$673	\$514
Revenue Collected During FY 18:	\$12,826,732	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,090,850	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$777	\$872	\$694
Per Capita Expenditures:	\$733	\$841	\$704
Revenues over (under) Expenditures:	\$735,882	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	79.73%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,640,630	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$584	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,830,277	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$5,810,353	-\$6,072,573	\$237,091

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:	\$1,600,001	\$13,729,977	\$2,917,395
Per Capita Debt:	\$97	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$61,384,910	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3,721	\$1,692	\$1,322
Revenue Collected During FY 18:	\$15,481,702	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$13,375,683	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$938	\$550	\$393
Per Capita Expenditures:	\$811	\$502	\$369
Operating Income (loss):	\$2,106,019	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	474.67%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$63,490,929	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,848	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Morton Grove Village		
Unit Code:	016/365/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,728,035		
Equalized Assessed Valuation:	\$812,998,812		
Population:	23,413		
Employees:			
Full Time:	151		
Part Time:	23		
Salaries Paid:	\$15,290,735		

Blended Component Units
Number Submitted = 3
Firefighters' Pension
Municipal Employees' Retirement
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,537,447	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$963	\$673	\$514
Revenue Collected During FY 18:	\$35,015,378	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$34,232,597	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,496	\$872	\$694
Per Capita Expenditures:	\$1,462	\$841	\$704
Revenues over (under) Expenditures:	\$782,781	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$23,156,445	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$989	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,740,469	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$93,830,870	-\$6,072,573	\$237,091

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:	\$15,587,994	\$13,729,977	\$2,917,395
Per Capita Debt:	\$666	\$1,752	\$798
General Obligation Debt over EAV:	1.88%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,332,713	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$356	\$1,692	\$1,322
Revenue Collected During FY 18:	\$10,686,261	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$10,505,070	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$456	\$550	\$393
Per Capita Expenditures:	\$449	\$502	\$369
Operating Income (loss):	\$181,191	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	68.49%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,194,823	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$307	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mound City City		
Unit Code:	077/015/30	County:	Pulaski
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$478,077		
Equalized Assessed Valuation:	\$6,136,272		
Population:	571		
Employees:			
Full Time:	5		
Part Time:	14		
Salaries Paid:	\$155,144		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$818,527	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,433	\$1,048	\$581
Revenue Collected During FY 18:	\$436,129	\$310,057	\$126,093
Expenditures During FY 18:	\$421,858	\$288,976	\$119,948
Per Capita Revenue:	\$764	\$884	\$338
Per Capita Expenditures:	\$739	\$828	\$325
Revenues over (under) Expenditures:	\$14,271	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	205.71%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$867,783	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,520	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$807,728	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$60,055	-\$22,956	\$91,815

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:	\$626,054	\$408,875	\$34,803
Per Capita Debt:	\$1,096	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$883.746	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.548	\$2,410	\$1,081
Revenue Collected During FY 18:	\$188.455	\$259,125	\$96,372
Expenditures During FY 18:	\$235.047	\$253,615	\$101,344
Per Capita Revenue:	\$330	\$670	\$266
Per Capita Expenditures:	\$412	\$690	\$274
Operating Income (loss):	-\$46.592	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	356.22%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$837.292	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.466	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mound Station Village		
Unit Code:	005/010/32	County:	Brown
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$45,089		
Equalized Assessed Valuation:	\$904,029		
Population:	122		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$9,183		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,977	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$393	\$1,048	\$581
Revenue Collected During FY 18:	\$28,925	\$310,057	\$126,093
Expenditures During FY 18:	\$31,085	\$288,976	\$119,948
Per Capita Revenue:	\$237	\$884	\$338
Per Capita Expenditures:	\$255	\$828	\$325
Revenues over (under) Expenditures:	-\$2,160	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	155.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$48,266	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$396	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$48,266	-\$22,956	\$91,815

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:	\$51,432	\$408,875	\$34,803
Per Capita Debt:	\$422	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$52.897	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$434	\$2,410	\$1,081
Revenue Collected During FY 18:	\$18.940	\$259,125	\$96,372
Expenditures During FY 18:	\$16.227	\$253,615	\$101,344
Per Capita Revenue:	\$155	\$670	\$266
Per Capita Expenditures:	\$133	\$690	\$274
Operating Income (loss):	\$2.713	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	327.73%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$53.181	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$436	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mounds City		
Unit Code:	077/020/30	County:	Pulaski
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2		
Equalized Assessed Valuation:	\$3,080,497		
Population:	810		
Employees:			
Full Time:	6		
Part Time:	20		
Salaries Paid:	\$364,337		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$464,020	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$573	\$1,048	\$581
Revenue Collected During FY 18:	\$615,264	\$310,057	\$126,093
Expenditures During FY 18:	\$721,409	\$288,976	\$119,948
Per Capita Revenue:	\$760	\$884	\$338
Per Capita Expenditures:	\$891	\$828	\$325
Revenues over (under) Expenditures:	-\$106,145	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	64.95%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$468,546	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$578	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,940	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$420,225	-\$22,956	\$91,815

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:	\$374,915	\$408,875	\$34,803
Per Capita Debt:	\$463	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$270.623	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$334	\$2,410	\$1,081
Revenue Collected During FY 18:	\$421.703	\$259,125	\$96,372
Expenditures During FY 18:	\$542.854	\$253,615	\$101,344
Per Capita Revenue:	\$521	\$670	\$266
Per Capita Expenditures:	\$670	\$690	\$274
Operating Income (loss):	-\$121.151	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	30.30%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$164.468	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$203	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Moweaqua Village		
Unit Code:	086/025/32	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,626,500		
Equalized Assessed Valuation:	\$18,746,572		
Population:	1,828		
Employees:			
Full Time:	10		
Part Time:	49		
Salaries Paid:	\$528,091		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,952,616	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,068	\$673	\$514
Revenue Collected During FY 18:	\$940,774	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$680,591	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$515	\$872	\$694
Per Capita Expenditures:	\$372	\$841	\$704
Revenues over (under) Expenditures:	\$260,183	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	315.22%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,145,387	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,174	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$727,585	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,417,802	-\$6,072,573	\$237,091

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:	\$3,505,071	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,917	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,034,395	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,660	\$1,692	\$1,322
Revenue Collected During FY 18:	\$911,523	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$932,764	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$499	\$550	\$393
Per Capita Expenditures:	\$510	\$502	\$369
Operating Income (loss):	-\$21,241	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	330.26%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,080,566	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,685	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mt. Auburn Village		
Unit Code:	011/040/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$484,500		
Equalized Assessed Valuation:	\$5,368,790		
Population:	475		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$100,684		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$153,025	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$322	\$1,048	\$581
Revenue Collected During FY 18:	\$159,963	\$310,057	\$126,093
Expenditures During FY 18:	\$177,366	\$288,976	\$119,948
Per Capita Revenue:	\$337	\$884	\$338
Per Capita Expenditures:	\$373	\$828	\$325
Revenues over (under) Expenditures:	-\$17,403	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	75.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$133,947	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$282	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,569	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$120,378	-\$22,956	\$91,815

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:	\$182,863	\$408,875	\$34,803
Per Capita Debt:	\$385	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$382.065	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$804	\$2,410	\$1,081
Revenue Collected During FY 18:	\$124.738	\$259,125	\$96,372
Expenditures During FY 18:	\$136.452	\$253,615	\$101,344
Per Capita Revenue:	\$263	\$670	\$266
Per Capita Expenditures:	\$287	\$690	\$274
Operating Income (loss):	-\$11.714	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	272.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$372.026	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$783	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Carmel City		
Unit Code:	093/025/30	County:	Wabash
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,134,585		
Equalized Assessed Valuation:	\$65,754,647		
Population:	6,993		
Employees:			
Full Time:		52	
Part Time:		35	
Salaries Paid:		\$2,659,187	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,945,298	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$564	\$673	\$514
Revenue Collected During FY 18:	\$3,764,358	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,376,977	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$538	\$872	\$694
Per Capita Expenditures:	\$483	\$841	\$704
Revenues over (under) Expenditures:	\$387,381	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	264.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,926,602	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,277	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,537,368	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,681,209	-\$6,072,573	\$237,091

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:	\$1,934,400	\$13,729,977	\$2,917,395
Per Capita Debt:	\$277	\$1,752	\$798
General Obligation Debt over EAV:	0.23%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,944,671	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$850	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,491,420	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,018,163	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$499	\$550	\$393
Per Capita Expenditures:	\$432	\$502	\$369
Operating Income (loss):	\$473,257	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	223.23%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,737,335	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$963	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Carroll City		
Unit Code:	008/025/30	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,760,025		
Equalized Assessed Valuation:	\$14,204,063		
Population:	1,634		
Employees:			
Full Time:		11	
Part Time:		29	
Salaries Paid:		\$540,155	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$702,461	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$430	\$673	\$514
Revenue Collected During FY 18:	\$1,070,617	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,130,266	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$655	\$872	\$694
Per Capita Expenditures:	\$692	\$841	\$704
Revenues over (under) Expenditures:	-\$59,649	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	53.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$606,256	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$371	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$588,951	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$130,199	-\$6,072,573	\$237,091

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:	\$2,842,449	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,740	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,313,090	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$804	\$1,692	\$1,322
Revenue Collected During FY 18:	\$926,462	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$834,709	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$567	\$550	\$393
Per Capita Expenditures:	\$511	\$502	\$369
Operating Income (loss):	\$91,753	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	172.68%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,441,399	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$882	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mt. Clare Village		
Unit Code:	056/075/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$437,200		
Equalized Assessed Valuation:	\$2,813,694		
Population:	278		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$64,722		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$350,894	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,262	\$1,048	\$581
Revenue Collected During FY 18:	\$165,499	\$310,057	\$126,093
Expenditures During FY 18:	\$98,920	\$288,976	\$119,948
Per Capita Revenue:	\$595	\$884	\$338
Per Capita Expenditures:	\$356	\$828	\$325
Revenues over (under) Expenditures:	\$66,579	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	362.39%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$358,473	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,289	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,927	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$337,546	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$599.044	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.155	\$2,410	\$1,081
Revenue Collected During FY 18:	\$90.109	\$259,125	\$96,372
Expenditures During FY 18:	\$121.877	\$253,615	\$101,344
Per Capita Revenue:	\$324	\$670	\$266
Per Capita Expenditures:	\$438	\$690	\$274
Operating Income (loss):	-\$31.768	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	513.86%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$626.276	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.253	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mt. Erie Village		
Unit Code:	096/040/32	County:	Wayne
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$62,603		
Equalized Assessed Valuation:	\$700,296		
Population:	87		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$15,430		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,364	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$119	\$1,048	\$581
Revenue Collected During FY 18:	\$32,745	\$310,057	\$126,093
Expenditures During FY 18:	\$23,433	\$288,976	\$119,948
Per Capita Revenue:	\$376	\$884	\$338
Per Capita Expenditures:	\$269	\$828	\$325
Revenues over (under) Expenditures:	\$9,312	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	83.97%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$19,676	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$226	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,958	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$12,718	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$65.133	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$749	\$2,410	\$1,081
Revenue Collected During FY 18:	\$27.269	\$259,125	\$96,372
Expenditures During FY 18:	\$39.170	\$253,615	\$101,344
Per Capita Revenue:	\$313	\$670	\$266
Per Capita Expenditures:	\$450	\$690	\$274
Operating Income (loss):	-\$11.901	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	135.90%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$53.232	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$612	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Morris Village		
Unit Code:	071/040/32	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,432,920		
Equalized Assessed Valuation:	\$24,099,384		
Population:	2,905		
Employees:			
Full Time:		10	
Part Time:		12	
Salaries Paid:		\$848,597	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,074,553	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$370	\$673	\$514
Revenue Collected During FY 18:	\$1,461,702	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,406,443	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$503	\$872	\$694
Per Capita Expenditures:	\$484	\$841	\$704
Revenues over (under) Expenditures:	\$55,259	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	80.59%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,133,412	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$390	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$381,512	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$751,900	-\$6,072,573	\$237,091

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:	\$8,233,696	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,834	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,735,142	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.695	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,445,339	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,391,324	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$498	\$550	\$393
Per Capita Expenditures:	\$479	\$502	\$369
Operating Income (loss):	\$54,015	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	775.20%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,785,557	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.713	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Olive City		
Unit Code:	056/080/30	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,482,000		
Equalized Assessed Valuation:	\$16,003,531		
Population:	2,099		
Employees:			
Full Time:	11		
Part Time:	19		
Salaries Paid:	\$709,639		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$202,992	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$97	\$673	\$514
Revenue Collected During FY 18:	\$1,090,580	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,076,266	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$520	\$872	\$694
Per Capita Expenditures:	\$513	\$841	\$704
Revenues over (under) Expenditures:	\$14,314	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	27.96%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$300,872	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$143	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$231,782	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$37,090	-\$6,072,573	\$237,091

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:	\$993,390	\$13,729,977	\$2,917,395
Per Capita Debt:	\$473	\$1,752	\$798
General Obligation Debt over EAV:	6.21%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,555,215	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$741	\$1,692	\$1,322
Revenue Collected During FY 18:	\$862,977	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$836,153	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$411	\$550	\$393
Per Capita Expenditures:	\$398	\$502	\$369
Operating Income (loss):	\$26,824	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	179.21%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,498,472	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$714	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Mt. Prospect Village		
Unit Code:	016/370/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$143,706,674		
Equalized Assessed Valuation:	\$1,670,725,439		
Population:	54,167		
Employees:			
Full Time:	319		
Part Time:	79		
Salaries Paid:	\$30,071,129		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,217,568	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$521	\$548	\$516
Revenue Collected During FY 18:	\$67,596,024	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$72,572,527	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,248	\$1,126	\$1,099
Per Capita Expenditures:	\$1,340	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$4,976,503	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	38.87%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$28,205,553	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$521	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,065,413	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$107,779,949	-\$89,138,099	-\$45,315,959

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:	\$242,890,148	\$133,916,165	\$70,239,988
Per Capita Debt:	\$4,484	\$2,479	\$1,921
General Obligation Debt over EAV:	5.53%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$42,032,662	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$776	\$1,462	\$1,218
Revenue Collected During FY 18:	\$14,841,680	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$15,726,254	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$274	\$455	\$319
Per Capita Expenditures:	\$290	\$427	\$321
Operating Income (loss):	-\$884,574	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	259.97%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$40,883,362	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$755	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Pulaski City		
Unit Code:	054/050/30	County:	Logan
Fiscal Year End:	5/31/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$3,853,550		
Equalized Assessed Valuation:	\$17,902,719		
Population:	1,515		
Employees:			
Full Time:	13		
Part Time:	3		
Salaries Paid:	\$379,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$488,567	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$322	\$673	\$514
Revenue Collected During FY 18:	\$768,747	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$689,478	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$507	\$872	\$694
Per Capita Expenditures:	\$455	\$841	\$704
Revenues over (under) Expenditures:	\$79,269	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	100.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$692,881	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$457	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$215,938	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$476,943	-\$6,072,573	\$237,091

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:	\$653,186	\$13,729,977	\$2,917,395
Per Capita Debt:	\$431	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$926.086	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$611	\$1,692	\$1,322
Revenue Collected During FY 18:	\$616.280	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$394.190	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$407	\$550	\$393
Per Capita Expenditures:	\$260	\$502	\$369
Operating Income (loss):	\$222.090	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	259.55%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,023.131	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$675	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Sterling City		
Unit Code:	005/015/30	County:	Brown
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$7,469,223		
Equalized Assessed Valuation:	\$18,279,245		
Population:	2,025		
Employees:			
Full Time:	16		
Part Time:	4		
Salaries Paid:	\$858,459		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,680,294	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$830	\$673	\$514
Revenue Collected During FY 18:	\$1,629,463	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,549,325	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$805	\$872	\$694
Per Capita Expenditures:	\$765	\$841	\$704
Revenues over (under) Expenditures:	\$80,138	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	111.09%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,721,104	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$850	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$931,898	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$789,206	-\$6,072,573	\$237,091

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:	\$424,428	\$13,729,977	\$2,917,395
Per Capita Debt:	\$210	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,265,396	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.094	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,413,842	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,219,953	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$698	\$550	\$393
Per Capita Expenditures:	\$602	\$502	\$369
Operating Income (loss):	\$193,889	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	529.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,459,285	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.190	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Vernon City		
Unit Code:	041/035/30	County:	Jefferson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,350,151		
Equalized Assessed Valuation:	\$227,321,413		
Population:	15,277		
Employees:			
Full Time:	160		
Part Time:	90		
Salaries Paid:	\$8,503,464		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,817,167	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,101	\$673	\$514
Revenue Collected During FY 18:	\$23,124,107	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$26,717,069	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,514	\$872	\$694
Per Capita Expenditures:	\$1,749	\$841	\$704
Revenues over (under) Expenditures:	-\$3,592,962	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.68%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,470,256	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$816	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$715,220	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$17,806,611	-\$6,072,573	\$237,091

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:	\$63,510,255	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,157	\$1,752	\$798
General Obligation Debt over EAV:	15.57%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,803,762	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$904	\$1,692	\$1,322
Revenue Collected During FY 18:	\$10,417,868	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$10,141,959	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$682	\$550	\$393
Per Capita Expenditures:	\$664	\$502	\$369
Operating Income (loss):	\$275,909	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	146.29%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$14,836,180	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$971	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Mt. Zion Village		
Unit Code:	055/045/32	County:	Macon
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,600,982		
Equalized Assessed Valuation:	\$113,951,245		
Population:	5,875		
Employees:			
Full Time:	27		
Part Time:	46		
Salaries Paid:	\$1,361,014		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,589,042	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$270	\$673	\$514
Revenue Collected During FY 18:	\$2,729,312	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,410,304	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$465	\$872	\$694
Per Capita Expenditures:	\$410	\$841	\$704
Revenues over (under) Expenditures:	\$319,008	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.47%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,626,343	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$277	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$712,747	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,376,058	-\$6,072,573	\$237,091

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:	\$6,352,222	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,081	\$1,752	\$798
General Obligation Debt over EAV:	1.74%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,453,822	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$928	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,100,717	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,810,291	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$358	\$550	\$393
Per Capita Expenditures:	\$308	\$502	\$369
Operating Income (loss):	\$290,426	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	314.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,684,248	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$968	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Muddy Village		
Unit Code:	082/030/32	County:	Saline
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$905,000		
Equalized Assessed Valuation:	\$1,305,910		
Population:	63		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$146,417		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$311,952	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$4,952	\$1,048	\$581
Revenue Collected During FY 18:	\$288,004	\$310,057	\$126,093
Expenditures During FY 18:	\$387,761	\$288,976	\$119,948
Per Capita Revenue:	\$4,571	\$884	\$338
Per Capita Expenditures:	\$6,155	\$828	\$325
Revenues over (under) Expenditures:	-\$99,757	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	47.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$184,494	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,928	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,675	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$178,819	-\$22,956	\$91,815

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:	\$294,696	\$408,875	\$34,803
Per Capita Debt:	\$4,678	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$428.924	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$6.808	\$2,410	\$1,081
Revenue Collected During FY 18:	\$151.515	\$259,125	\$96,372
Expenditures During FY 18:	\$103.224	\$253,615	\$101,344
Per Capita Revenue:	\$2.405	\$670	\$266
Per Capita Expenditures:	\$1.638	\$690	\$274
Operating Income (loss):	\$48.291	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	497.35%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$513.382	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$8.149	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Mulberry Grove Village		
Unit Code:	003/015/32	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$530,051		
Equalized Assessed Valuation:	\$3,976,379		
Population:	634		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$113,731		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$138,852	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$219	\$1,048	\$581
Revenue Collected During FY 18:	\$234,689	\$310,057	\$126,093
Expenditures During FY 18:	\$229,917	\$288,976	\$119,948
Per Capita Revenue:	\$370	\$884	\$338
Per Capita Expenditures:	\$363	\$828	\$325
Revenues over (under) Expenditures:	\$4,772	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	62.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$143,624	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$227	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$101,054	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$42,570	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$719.619	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.135	\$2,410	\$1,081
Revenue Collected During FY 18:	\$212.280	\$259,125	\$96,372
Expenditures During FY 18:	\$220.585	\$253,615	\$101,344
Per Capita Revenue:	\$335	\$670	\$266
Per Capita Expenditures:	\$348	\$690	\$274
Operating Income (loss):	-\$8.305	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	322.47%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$711.314	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.122	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Muncie Village		
Unit Code:	092/065/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$56,023		
Equalized Assessed Valuation:	\$880,027		
Population:	140		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$4,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$262,406	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,874	\$1,048	\$581
Revenue Collected During FY 18:	\$33,929	\$310,057	\$126,093
Expenditures During FY 18:	\$33,909	\$288,976	\$119,948
Per Capita Revenue:	\$242	\$884	\$338
Per Capita Expenditures:	\$242	\$828	\$325
Revenues over (under) Expenditures:	\$20	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	773.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$262,426	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,874	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$234,619	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Mundelein Village		
Unit Code:	049/130/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$70,489,000		
Equalized Assessed Valuation:	\$846,067,676		
Population:	31,064		
Employees:			
Full Time:		184	
Part Time:		15	
Salaries Paid:		\$15,835,493	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,398,522	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$464	\$548	\$516
Revenue Collected During FY 18:	\$31,726,649	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$34,812,435	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,021	\$1,126	\$1,099
Per Capita Expenditures:	\$1,121	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$3,085,786	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	33.41%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$11,630,608	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$374	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,711,772	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$36,845,316	-\$89,138,099	-\$45,315,959

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:	\$10,502,892	\$133,916,165	\$70,239,988
Per Capita Debt:	\$338	\$2,479	\$1,921
General Obligation Debt over EAV:	1.22%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$38,626,146	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,243	\$1,462	\$1,218
Revenue Collected During FY 18:	\$9,760,598	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$8,731,120	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$314	\$455	\$319
Per Capita Expenditures:	\$281	\$427	\$321
Operating Income (loss):	\$1,029,478	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	454.19%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$39,655,624	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,277	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Murphysboro City		
Unit Code:	039/055/30	County:	Jackson
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,416,723		
Equalized Assessed Valuation:	\$66,140,416		
Population:	7,477		
Employees:			
Full Time:	59		
Part Time:	15		
Salaries Paid:	\$3,220,671		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,803,071	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$375	\$673	\$514
Revenue Collected During FY 18:	\$5,716,995	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,840,266	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$765	\$872	\$694
Per Capita Expenditures:	\$647	\$841	\$704
Revenues over (under) Expenditures:	\$876,729	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	63.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,079,800	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$412	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$854,682	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,225,118	-\$6,072,573	\$237,091

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:	\$14,600,223	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,953	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,459,150	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$998	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,690,140	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,591,419	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$360	\$550	\$393
Per Capita Expenditures:	\$480	\$502	\$369
Operating Income (loss):	-\$901,279	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	199.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,157,871	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$957	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Murrayville Village		
Unit Code:	069/040/32	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$783,000		
Equalized Assessed Valuation:	\$4,790,586		
Population:	565		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$76,345		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$595,146	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,053	\$1,048	\$581
Revenue Collected During FY 18:	\$208,743	\$310,057	\$126,093
Expenditures During FY 18:	\$222,135	\$288,976	\$119,948
Per Capita Revenue:	\$369	\$884	\$338
Per Capita Expenditures:	\$393	\$828	\$325
Revenues over (under) Expenditures:	-\$13,392	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	261.89%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$581,754	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,030	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$312,792	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$315,273	-\$22,956	\$91,815

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:	\$141,728	\$408,875	\$34,803
Per Capita Debt:	\$251	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$411,722	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$729	\$2,410	\$1,081
Revenue Collected During FY 18:	\$178,087	\$259,125	\$96,372
Expenditures During FY 18:	\$60,128	\$253,615	\$101,344
Per Capita Revenue:	\$315	\$670	\$266
Per Capita Expenditures:	\$106	\$690	\$274
Operating Income (loss):	\$117,959	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	880.92%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$529,681	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$937	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Naperville City		
Unit Code:	022/080/30	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$425,155,537		
Equalized Assessed Valuation:	\$6,952,570,228		
Population:	147,449		
Employees:			
Full Time:		949	
Part Time:		15	
Salaries Paid:		\$91,689,564	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,081,264	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$265	\$548	\$516
Revenue Collected During FY 18:	\$141,491,066	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$138,584,709	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$960	\$1,126	\$1,099
Per Capita Expenditures:	\$940	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,906,357	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	29.47%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$40,841,232	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$277	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,901,523	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$91,112,399	-\$89,138,099	-\$45,315,959

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:	\$135,220,000	\$133,916,165	\$70,239,988
Per Capita Debt:	\$917	\$2,479	\$1,921
General Obligation Debt over EAV:	1.94%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$451,396,303	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$3.061	\$1,462	\$1,218
Revenue Collected During FY 18:	\$231,921,225	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$220,875,003	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$1.573	\$455	\$319
Per Capita Expenditures:	\$1.498	\$427	\$321
Operating Income (loss):	\$11,046,222	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	207.91%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$459,228,196	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$3.114	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Naplate Village		
Unit Code:	050/065/32	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,025,056		
Equalized Assessed Valuation:	\$4,154,926		
Population:	482		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$63,911		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$438,425	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$910	\$1,048	\$581
Revenue Collected During FY 18:	\$578,114	\$310,057	\$126,093
Expenditures During FY 18:	\$655,857	\$288,976	\$119,948
Per Capita Revenue:	\$1,199	\$884	\$338
Per Capita Expenditures:	\$1,361	\$828	\$325
Revenues over (under) Expenditures:	-\$77,743	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	53.90%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$353,488	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$733	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,424	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$174,064	-\$22,956	\$91,815

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:	\$756,193	\$408,875	\$34,803
Per Capita Debt:	\$1,569	\$965	\$78
General Obligation Debt over EAV:	3.95%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$863.044	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.791	\$2,410	\$1,081
Revenue Collected During FY 18:	\$224.060	\$259,125	\$96,372
Expenditures During FY 18:	\$260.626	\$253,615	\$101,344
Per Capita Revenue:	\$465	\$670	\$266
Per Capita Expenditures:	\$541	\$690	\$274
Operating Income (loss):	-\$36.566	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	319.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$833.672	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.730	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Naples Town		
Unit Code:	085/035/31	County:	Scott
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$62,500		
Equalized Assessed Valuation:	\$1,744,693		
Population:	137		
Employees:			
Full Time:	14		
Part Time:			
Salaries Paid:	\$6,920		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,261	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$834	\$1,048	\$581
Revenue Collected During FY 18:	\$46,995	\$310,057	\$126,093
Expenditures During FY 18:	\$28,261	\$288,976	\$119,948
Per Capita Revenue:	\$343	\$884	\$338
Per Capita Expenditures:	\$206	\$828	\$325
Revenues over (under) Expenditures:	\$18,734	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	470.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$133,074	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$971	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$133,073	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$10,712	\$408,875	\$34,803
Per Capita Debt:	\$78	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Nashville City		
Unit Code:	095/035/30	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,813,605		
Equalized Assessed Valuation:	\$53,187,841		
Population:	3,077		
Employees:			
Full Time:	41		
Part Time:	27		
Salaries Paid:	\$1,736,716		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,963,943	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,288	\$673	\$514
Revenue Collected During FY 18:	\$2,875,004	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,488,251	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$934	\$872	\$694
Per Capita Expenditures:	\$809	\$841	\$704
Revenues over (under) Expenditures:	\$386,753	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	174.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,350,696	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,414	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$364,948	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,758,130	-\$6,072,573	\$237,091

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:	\$4,934,159	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,604	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,003,525	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$651	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,013,444	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,717,575	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1,304	\$550	\$393
Per Capita Expenditures:	\$1,208	\$502	\$369
Operating Income (loss):	\$295,869	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	61.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,299,394	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$747	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nason City		
Unit Code:	041/040/30	County:	Jefferson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$27,873		
Equalized Assessed Valuation:	\$1,227,500		
Population:	235		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$4,845		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$236,142	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,005	\$1,048	\$581
Revenue Collected During FY 18:	\$42,861	\$310,057	\$126,093
Expenditures During FY 18:	\$22,179	\$288,976	\$119,948
Per Capita Revenue:	\$182	\$884	\$338
Per Capita Expenditures:	\$94	\$828	\$325
Revenues over (under) Expenditures:	\$20,682	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1157.96%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$256,824	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,093	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,295	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$245,529	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$152.721	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$650	\$2,410	\$1,081
Revenue Collected During FY 18:	\$45.666	\$259,125	\$96,372
Expenditures During FY 18:	\$41.626	\$253,615	\$101,344
Per Capita Revenue:	\$194	\$670	\$266
Per Capita Expenditures:	\$177	\$690	\$274
Operating Income (loss):	\$4.040	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	376.59%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$156.761	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$667	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Nauvoo City		
Unit Code:	034/060/30	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,236,310		
Equalized Assessed Valuation:	\$17,327,365		
Population:	1,149		
Employees:			
Full Time:	7		
Part Time:	8		
Salaries Paid:	\$340,704		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$988,934	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$861	\$673	\$514
Revenue Collected During FY 18:	\$1,055,784	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$948,806	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$919	\$872	\$694
Per Capita Expenditures:	\$826	\$841	\$704
Revenues over (under) Expenditures:	\$106,978	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	115.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,095,912	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$954	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$532,351	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$510,448	-\$6,072,573	\$237,091

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:	\$1,179,131	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,026	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,689,537	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3,211	\$1,692	\$1,322
Revenue Collected During FY 18:	\$600,957	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$557,749	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$523	\$550	\$393
Per Capita Expenditures:	\$485	\$502	\$369
Operating Income (loss):	\$43,208	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	669.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,732,745	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,249	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nebo Village		
Unit Code:	075/055/32	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$265,000		
Equalized Assessed Valuation:	\$1,006,457		
Population:	327		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$52,575		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,956	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$55	\$1,048	\$581
Revenue Collected During FY 18:	\$107,598	\$310,057	\$126,093
Expenditures During FY 18:	\$108,875	\$288,976	\$119,948
Per Capita Revenue:	\$329	\$884	\$338
Per Capita Expenditures:	\$333	\$828	\$325
Revenues over (under) Expenditures:	-\$1,277	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	9.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$10,365	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$32	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,942	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$57,577	-\$22,956	\$91,815

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:	\$98,353	\$408,875	\$34,803
Per Capita Debt:	\$301	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$514.318	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.573	\$2,410	\$1,081
Revenue Collected During FY 18:	\$173.280	\$259,125	\$96,372
Expenditures During FY 18:	\$192.777	\$253,615	\$101,344
Per Capita Revenue:	\$530	\$670	\$266
Per Capita Expenditures:	\$590	\$690	\$274
Operating Income (loss):	-\$19.497	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	259.96%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$501.135	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.533	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nelson Village		
Unit Code:	052/045/32	County:	Lee
Fiscal Year End:	4/22/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$130,900		
Equalized Assessed Valuation:	\$1,461,997		
Population:	170		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$8,226		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$211,811	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,246	\$1,048	\$581
Revenue Collected During FY 18:	\$47,781	\$310,057	\$126,093
Expenditures During FY 18:	\$129,397	\$288,976	\$119,948
Per Capita Revenue:	\$281	\$884	\$338
Per Capita Expenditures:	\$761	\$828	\$325
Revenues over (under) Expenditures:	-\$81,616	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	100.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$130,195	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$766	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$48,100	\$6,514	\$
Total Unreserved Funds:	\$82,095	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Neoga City		
Unit Code:	018/020/30	County:	Cumberland
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,241,000		
Equalized Assessed Valuation:	\$14,319,569		
Population:	1,636		
Employees:			
Full Time:	8		
Part Time:	6		
Salaries Paid:	\$396,593		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,886,300	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,764	\$673	\$514
Revenue Collected During FY 18:	\$1,045,979	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$907,903	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$639	\$872	\$694
Per Capita Expenditures:	\$555	\$841	\$704
Revenues over (under) Expenditures:	\$138,076	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	333.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,031,376	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,853	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,950,743	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$686,537	-\$6,072,573	\$237,091

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:	\$179,351	\$13,729,977	\$2,917,395
Per Capita Debt:	\$110	\$1,752	\$798
General Obligation Debt over EAV:	1.25%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,240,004	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,980	\$1,692	\$1,322
Revenue Collected During FY 18:	\$805,564	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$505,605	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$492	\$550	\$393
Per Capita Expenditures:	\$309	\$502	\$369
Operating Income (loss):	\$299,959	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	700.14%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,539,963	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,164	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Neponset Village											
Unit Code:	006/075/32	County:	Bureau									
Fiscal Year End:	4/30/2018											
Accounting Method:	Modified Accrual											
Appropriation or Budget:	\$595,229											
Equalized Assessed Valuation:	\$4,593,758											
Population:	4,730											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; text-align: right;">23</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; text-align: right;">\$115,658</td> </tr> </table>			Full Time:			Part Time:	23		Salaries Paid:	\$115,658	
Full Time:												
Part Time:	23											
Salaries Paid:	\$115,658											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$213,714	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$45	\$673	\$514
Revenue Collected During FY 18:	\$213,736	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$153,143	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$45	\$872	\$694
Per Capita Expenditures:	\$32	\$841	\$704
Revenues over (under) Expenditures:	\$60,593	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	176.22%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$269,876	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$57	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,357	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$211,519	-\$6,072,573	\$237,091

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:	\$1,524,454	\$13,729,977	\$2,917,395
Per Capita Debt:	\$322	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,608,886	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$974	\$1,692	\$1,322
Revenue Collected During FY 18:	\$327,833	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$399,676	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$69	\$550	\$393
Per Capita Expenditures:	\$84	\$502	\$369
Operating Income (loss):	-\$71,843	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1136.93%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,544,045	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$961	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	New Athens Village		
Unit Code:	088/105/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,492,250		
Equalized Assessed Valuation:	\$26,264,026		
Population:	1,922		
Employees:			
Full Time:		10	
Part Time:		56	
Salaries Paid:		\$678,482	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$254,874	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$133	\$673	\$514
Revenue Collected During FY 18:	\$1,283,846	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,351,339	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$668	\$872	\$694
Per Capita Expenditures:	\$703	\$841	\$704
Revenues over (under) Expenditures:	-\$67,493	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	21.11%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$285,305	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$148	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$158,428	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$126,877	-\$6,072,573	\$237,091

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:	\$2,076,193	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,080	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,459,456	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$759	\$1,692	\$1,322
Revenue Collected During FY 18:	\$868,028	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$850,954	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$452	\$550	\$393
Per Capita Expenditures:	\$443	\$502	\$369
Operating Income (loss):	\$17,074	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	166.26%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,414,786	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$736	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	New Baden Village		
Unit Code:	014/060/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,870,463		
Equalized Assessed Valuation:	\$45,273,078		
Population:	3,300		
Employees:			
Full Time:	16		
Part Time:	44		
Salaries Paid:	\$1,227,482		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,409,292	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$427	\$673	\$514
Revenue Collected During FY 18:	\$2,368,386	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,998,671	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$718	\$872	\$694
Per Capita Expenditures:	\$606	\$841	\$704
Revenues over (under) Expenditures:	\$369,715	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	88.06%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,759,962	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$533	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$929,067	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$582,610	-\$6,072,573	\$237,091

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:	\$2,411,149	\$13,729,977	\$2,917,395
Per Capita Debt:	\$731	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,361,122	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,928	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,223,582	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,478,444	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$371	\$550	\$393
Per Capita Expenditures:	\$448	\$502	\$369
Operating Income (loss):	-\$254,862	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	414.50%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,128,167	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,857	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Bedford Village		
Unit Code:	006/080/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$21,920		
Equalized Assessed Valuation:	\$534,824		
Population:	75		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$2,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$63,482	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$846	\$1,048	\$581
Revenue Collected During FY 18:	\$17,452	\$310,057	\$126,093
Expenditures During FY 18:	\$9,039	\$288,976	\$119,948
Per Capita Revenue:	\$233	\$884	\$338
Per Capita Expenditures:	\$121	\$828	\$325
Revenues over (under) Expenditures:	\$8,413	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	795.39%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$71,895	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$959	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$71,895	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	New Berlin Village		
Unit Code:	083/080/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,605,008		
Equalized Assessed Valuation:	\$17,042,685		
Population:	1,346		
Employees:			
Full Time:	3		
Part Time:	16		
Salaries Paid:	\$187,471		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,816,025	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,349	\$673	\$514
Revenue Collected During FY 18:	\$761,375	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$711,076	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$566	\$872	\$694
Per Capita Expenditures:	\$528	\$841	\$704
Revenues over (under) Expenditures:	\$50,299	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	272.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,940,473	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,442	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,028,729	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$911,744	-\$6,072,573	\$237,091

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:	\$72,334	\$13,729,977	\$2,917,395
Per Capita Debt:	\$54	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,637,853	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,217	\$1,692	\$1,322
Revenue Collected During FY 18:	\$474,619	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$526,244	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$353	\$550	\$393
Per Capita Expenditures:	\$391	\$502	\$369
Operating Income (loss):	-\$51,625	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	301.42%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,586,228	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,178	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Boston City		
Unit Code:	066/030/30	County:	Mercer
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,834,309		
Equalized Assessed Valuation:	\$5,309,328		
Population:	683		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$233,342		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$298,334	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$437	\$1,048	\$581
Revenue Collected During FY 18:	\$510,059	\$310,057	\$126,093
Expenditures During FY 18:	\$637,065	\$288,976	\$119,948
Per Capita Revenue:	\$747	\$884	\$338
Per Capita Expenditures:	\$933	\$828	\$325
Revenues over (under) Expenditures:	-\$127,006	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	58.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$374,073	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$548	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$233,993	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$179,908	-\$22,956	\$91,815

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:	\$385,180	\$408,875	\$34,803
Per Capita Debt:	\$564	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,444,839	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,115	\$2,410	\$1,081
Revenue Collected During FY 18:	\$1,268,179	\$259,125	\$96,372
Expenditures During FY 18:	\$451,042	\$253,615	\$101,344
Per Capita Revenue:	\$1,857	\$670	\$266
Per Capita Expenditures:	\$660	\$690	\$274
Operating Income (loss):	\$817,137	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	456.55%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,059,231	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,015	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Burnside Village		
Unit Code:	044/030/32	County:	Johnson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$60,300		
Equalized Assessed Valuation:	\$825,593		
Population:	209		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,042	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$450	\$1,048	\$581
Revenue Collected During FY 18:	\$44,332	\$310,057	\$126,093
Expenditures During FY 18:	\$47,384	\$288,976	\$119,948
Per Capita Revenue:	\$212	\$884	\$338
Per Capita Expenditures:	\$227	\$828	\$325
Revenues over (under) Expenditures:	-\$3,052	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	192.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$90,990	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$435	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$90,990	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Canton Town		
Unit Code:	075/060/31	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$159,600		
Equalized Assessed Valuation:	\$1,369,745		
Population:	347		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$37,731		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$106,529	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$307	\$1,048	\$581
Revenue Collected During FY 18:	\$119,520	\$310,057	\$126,093
Expenditures During FY 18:	\$92,545	\$288,976	\$119,948
Per Capita Revenue:	\$344	\$884	\$338
Per Capita Expenditures:	\$267	\$828	\$325
Revenues over (under) Expenditures:	\$26,975	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	114.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$105,982	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$305	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,950	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$54,521	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$469.767	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.354	\$2,410	\$1,081
Revenue Collected During FY 18:	\$60.427	\$259,125	\$96,372
Expenditures During FY 18:	\$71.804	\$253,615	\$101,344
Per Capita Revenue:	\$174	\$670	\$266
Per Capita Expenditures:	\$207	\$690	\$274
Operating Income (loss):	-\$11.377	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	638.39%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$458.390	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.321	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Douglas Village		
Unit Code:	057/090/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$177,115		
Equalized Assessed Valuation:	\$2,736,224		
Population:	400		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$40,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$17,859	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	-\$45	\$1,048	\$581
Revenue Collected During FY 18:	\$104,799	\$310,057	\$126,093
Expenditures During FY 18:	\$111,885	\$288,976	\$119,948
Per Capita Revenue:	\$262	\$884	\$338
Per Capita Expenditures:	\$280	\$828	\$325
Revenues over (under) Expenditures:	-\$7,086	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	-18.37%	285.98%	170.38%
Ending Fund Balance for FY 18:	-\$20,552	\$394,691	\$203,063
Per Capita Ending Fund Balance:	-\$51	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$20,552	-\$22,956	\$91,815

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:	\$495,000	\$408,875	\$34,803
Per Capita Debt:	\$1,238	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$538.752	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.347	\$2,410	\$1,081
Revenue Collected During FY 18:	\$48.815	\$259,125	\$96,372
Expenditures During FY 18:	\$63.087	\$253,615	\$101,344
Per Capita Revenue:	\$122	\$670	\$266
Per Capita Expenditures:	\$158	\$690	\$274
Operating Income (loss):	-\$14.272	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	824.40%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$520.087	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.300	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Grand Chain Village		
Unit Code:	077/025/32	County:	Pulaski
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$63,000		
Equalized Assessed Valuation:	\$750,729		
Population:	200		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$13,164		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,566	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$288	\$1,048	\$581
Revenue Collected During FY 18:	\$362,265	\$310,057	\$126,093
Expenditures During FY 18:	\$363,143	\$288,976	\$119,948
Per Capita Revenue:	\$1,811	\$884	\$338
Per Capita Expenditures:	\$1,816	\$828	\$325
Revenues over (under) Expenditures:	-\$878	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	15.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$56,688	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$283	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,866	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$24,822	-\$22,956	\$91,815

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:	\$141,000	\$408,875	\$34,803
Per Capita Debt:	\$705	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$539.963	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.700	\$2,410	\$1,081
Revenue Collected During FY 18:	\$34.557	\$259,125	\$96,372
Expenditures During FY 18:	\$63.982	\$253,615	\$101,344
Per Capita Revenue:	\$173	\$670	\$266
Per Capita Expenditures:	\$320	\$690	\$274
Operating Income (loss):	-\$29.425	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	797.94%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$510.538	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.553	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Haven Village		
Unit Code:	030/020/32	County:	Gallatin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$269,400		
Equalized Assessed Valuation:	\$1,066,342		
Population:	433		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$76,927		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$384,156	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$887	\$1,048	\$581
Revenue Collected During FY 18:	\$114,221	\$310,057	\$126,093
Expenditures During FY 18:	\$85,194	\$288,976	\$119,948
Per Capita Revenue:	\$264	\$884	\$338
Per Capita Expenditures:	\$197	\$828	\$325
Revenues over (under) Expenditures:	\$29,027	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	464.43%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$395,667	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$914	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,023	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$61,448	-\$22,956	\$91,815

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:	\$99,639	\$408,875	\$34,803
Per Capita Debt:	\$230	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$616.423	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.424	\$2,410	\$1,081
Revenue Collected During FY 18:	\$90.329	\$259,125	\$96,372
Expenditures During FY 18:	\$163.176	\$253,615	\$101,344
Per Capita Revenue:	\$209	\$670	\$266
Per Capita Expenditures:	\$377	\$690	\$274
Operating Income (loss):	-\$72.847	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	343.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$559.686	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.293	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Holland Village		
Unit Code:	054/055/32	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$352,290		
Equalized Assessed Valuation:	\$3,941,224		
Population:	259		
Employees:			
Full Time:			
Part Time:	16		
Salaries Paid:	\$29,578		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$392,465	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,515	\$1,048	\$581
Revenue Collected During FY 18:	\$74,324	\$310,057	\$126,093
Expenditures During FY 18:	\$54,424	\$288,976	\$119,948
Per Capita Revenue:	\$287	\$884	\$338
Per Capita Expenditures:	\$210	\$828	\$325
Revenues over (under) Expenditures:	\$19,900	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	757.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$412,365	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,592	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,066	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$377,299	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$145.479	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$562	\$2,410	\$1,081
Revenue Collected During FY 18:	\$39.309	\$259,125	\$96,372
Expenditures During FY 18:	\$54.339	\$253,615	\$101,344
Per Capita Revenue:	\$152	\$670	\$266
Per Capita Expenditures:	\$210	\$690	\$274
Operating Income (loss):	-\$15.030	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	240.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$130.449	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$504	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	New Lenox Village		
Unit Code:	099/080/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$85,675,857		
Equalized Assessed Valuation:	\$837,671,799		
Population:	27,598		
Employees:			
Full Time:	110		
Part Time:	7		
Salaries Paid:	\$9,776,160		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,767,136	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$245	\$548	\$516
Revenue Collected During FY 18:	\$27,524,605	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$21,527,694	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$997	\$1,126	\$1,099
Per Capita Expenditures:	\$780	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$5,996,911	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	34.28%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$7,380,223	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$267	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,362,465	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$9,719,441	-\$89,138,099	-\$45,315,959

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:	\$51,641,585	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,871	\$2,479	\$1,921
General Obligation Debt over EAV:	5.78%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$108,935,312	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$3,947	\$1,462	\$1,218
Revenue Collected During FY 18:	\$19,635,213	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$15,777,396	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$711	\$455	\$319
Per Capita Expenditures:	\$572	\$427	\$321
Operating Income (loss):	\$3,857,817	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	711.46%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$112,249,082	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$4,067	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Milford City		
Unit Code:	101/025/30	County:	Winnebago
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$533,071		
Equalized Assessed Valuation:	\$8,308,493		
Population:	697		
Employees:			
Full Time:	8		
Part Time:			
Salaries Paid:	\$27,150		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$603,307	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$866	\$1,048	\$581
Revenue Collected During FY 18:	\$865,229	\$310,057	\$126,093
Expenditures During FY 18:	\$466,815	\$288,976	\$119,948
Per Capita Revenue:	\$1,241	\$884	\$338
Per Capita Expenditures:	\$670	\$828	\$325
Revenues over (under) Expenditures:	\$398,414	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	214.59%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,001,721	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,437	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$1,001,721	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,588	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$454,158	-\$22,956	\$91,815

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:	\$525,975	\$408,875	\$34,803
Per Capita Debt:	\$755	\$965	\$78
General Obligation Debt over EAV:	6.33%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Minden Village		
Unit Code:	095/040/32	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$323,130		
Equalized Assessed Valuation:	\$1,903,038		
Population:	200		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$25,574		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$366,428	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,832	\$1,048	\$581
Revenue Collected During FY 18:	\$78,689	\$310,057	\$126,093
Expenditures During FY 18:	\$79,124	\$288,976	\$119,948
Per Capita Revenue:	\$393	\$884	\$338
Per Capita Expenditures:	\$396	\$828	\$325
Revenues over (under) Expenditures:	-\$435	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	462.56%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$365,993	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,830	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,491	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$350,502	-\$22,956	\$91,815

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:	\$201,000	\$408,875	\$34,803
Per Capita Debt:	\$1,005	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$874.697	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.373	\$2,410	\$1,081
Revenue Collected During FY 18:	\$90.166	\$259,125	\$96,372
Expenditures During FY 18:	\$128.091	\$253,615	\$101,344
Per Capita Revenue:	\$451	\$670	\$266
Per Capita Expenditures:	\$640	\$690	\$274
Operating Income (loss):	-\$37.925	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	653.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$836.772	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.184	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	New Salem Village		
Unit Code:	075/065/32	County:	Pike
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$43,750		
Equalized Assessed Valuation:	\$830,125		
Population:	137		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,463	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$485	\$1,048	\$581
Revenue Collected During FY 18:	\$21,908	\$310,057	\$126,093
Expenditures During FY 18:	\$17,713	\$288,976	\$119,948
Per Capita Revenue:	\$160	\$884	\$338
Per Capita Expenditures:	\$129	\$828	\$325
Revenues over (under) Expenditures:	\$4,195	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	398.90%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$70,658	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$516	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$115,656	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$11,942	\$408,875	\$34,803
Per Capita Debt:	\$87	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Newark Village		
Unit Code:	047/020/32	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,023,200		
Equalized Assessed Valuation:	\$22,146,707		
Population:	992		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$200,489		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$337,549	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$340	\$1,048	\$581
Revenue Collected During FY 18:	\$438,452	\$310,057	\$126,093
Expenditures During FY 18:	\$410,324	\$288,976	\$119,948
Per Capita Revenue:	\$442	\$884	\$338
Per Capita Expenditures:	\$414	\$828	\$325
Revenues over (under) Expenditures:	\$28,128	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	89.12%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$365,677	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$369	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,396	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$328,281	-\$22,956	\$91,815

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:	\$401,747	\$408,875	\$34,803
Per Capita Debt:	\$405	\$965	\$78
General Obligation Debt over EAV:	1.72%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$342.988	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$346	\$2,410	\$1,081
Revenue Collected During FY 18:	\$343.633	\$259,125	\$96,372
Expenditures During FY 18:	\$297.830	\$253,615	\$101,344
Per Capita Revenue:	\$346	\$670	\$266
Per Capita Expenditures:	\$300	\$690	\$274
Operating Income (loss):	\$45.803	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	130.54%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$388.791	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$392	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Newman City		
Unit Code:	021/035/30	County:	Douglas
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$691,302		
Equalized Assessed Valuation:	\$6,382,557		
Population:	950		
Employees:			
Full Time:	3		
Part Time:	25		
Salaries Paid:	\$225,511		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$539,413	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$568	\$1,048	\$581
Revenue Collected During FY 18:	\$347,130	\$310,057	\$126,093
Expenditures During FY 18:	\$499,019	\$288,976	\$119,948
Per Capita Revenue:	\$365	\$884	\$338
Per Capita Expenditures:	\$525	\$828	\$325
Revenues over (under) Expenditures:	-\$151,889	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	81.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$405,524	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$427	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,583	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$9,989	-\$22,956	\$91,815

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:	\$10,530	\$408,875	\$34,803
Per Capita Debt:	\$11	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$573.264	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$603	\$2,410	\$1,081
Revenue Collected During FY 18:	\$156.604	\$259,125	\$96,372
Expenditures During FY 18:	\$179.171	\$253,615	\$101,344
Per Capita Revenue:	\$165	\$670	\$266
Per Capita Expenditures:	\$189	\$690	\$274
Operating Income (loss):	-\$22.567	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	297.31%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$532.697	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$561	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Newton City		
Unit Code:	040/015/30	County:	Jasper
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,819,985		
Equalized Assessed Valuation:	\$29,116,169		
Population:	2,849		
Employees:			
Full Time:	28		
Part Time:	16		
Salaries Paid:	\$1,369,478		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,769,903	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$621	\$673	\$514
Revenue Collected During FY 18:	\$2,339,166	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,374,094	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$821	\$872	\$694
Per Capita Expenditures:	\$833	\$841	\$704
Revenues over (under) Expenditures:	-\$34,928	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	83.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,984,978	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$697	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,149,318	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$939,606	-\$6,072,573	\$237,091

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:	\$2,879,638	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,011	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14,391,358	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5.051	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,343,884	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,828,229	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.525	\$550	\$393
Per Capita Expenditures:	\$1.344	\$502	\$369
Operating Income (loss):	\$515,655	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	382.87%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$14,657,010	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5.145	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Niantic Village		
Unit Code:	055/050/32	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$426,299		
Equalized Assessed Valuation:	\$7,414,725		
Population:	7,070		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$133,359		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$199,670	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$28	\$673	\$514
Revenue Collected During FY 18:	\$238,225	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$174,949	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$34	\$872	\$694
Per Capita Expenditures:	\$25	\$841	\$704
Revenues over (under) Expenditures:	\$63,276	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	110.67%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$193,624	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$27	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,928	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$151,417	-\$6,072,573	\$237,091

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:	\$66,489	\$13,729,977	\$2,917,395
Per Capita Debt:	\$9	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$215.315	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$30	\$1,692	\$1,322
Revenue Collected During FY 18:	\$168.254	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$215.300	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$24	\$550	\$393
Per Capita Expenditures:	\$30	\$502	\$369
Operating Income (loss):	-\$47.046	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	110.35%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$237.591	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$34	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Niles Village		
Unit Code:	016/375/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$99,486,699		
Equalized Assessed Valuation:	\$3,713,272,862		
Population:	29,803		
Employees:			
Full Time:	231		
Part Time:	252		
Salaries Paid:	\$12,820,629		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,980,230	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$1,341	\$548	\$516
Revenue Collected During FY 18:	\$55,059,761	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$53,267,382	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,847	\$1,126	\$1,099
Per Capita Expenditures:	\$1,787	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,792,379	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	78.96%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$42,062,499	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$1,411	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,873,764	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$70,185,538	-\$89,138,099	-\$45,315,959

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:	\$14,330,815	\$133,916,165	\$70,239,988
Per Capita Debt:	\$481	\$2,479	\$1,921
General Obligation Debt over EAV:	0.15%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$43,861,487	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,472	\$1,462	\$1,218
Revenue Collected During FY 18:	\$18,382,151	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$13,498,400	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$617	\$455	\$319
Per Capita Expenditures:	\$453	\$427	\$321
Operating Income (loss):	\$4,883,751	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	331.10%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$44,693,066	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,500	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nilwood Village		
Unit Code:	056/085/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$251,654		
Equalized Assessed Valuation:	\$1,187,599		
Population:	230		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$21,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$356,996	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,552	\$1,048	\$581
Revenue Collected During FY 18:	\$44,539	\$310,057	\$126,093
Expenditures During FY 18:	\$28,142	\$288,976	\$119,948
Per Capita Revenue:	\$194	\$884	\$338
Per Capita Expenditures:	\$122	\$828	\$325
Revenues over (under) Expenditures:	\$16,397	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1326.82%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$373,393	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,623	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,037	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$356,356	-\$22,956	\$91,815

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:	\$91,203	\$408,875	\$34,803
Per Capita Debt:	\$397	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$771.757	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.355	\$2,410	\$1,081
Revenue Collected During FY 18:	\$337.517	\$259,125	\$96,372
Expenditures During FY 18:	\$222.641	\$253,615	\$101,344
Per Capita Revenue:	\$1.467	\$670	\$266
Per Capita Expenditures:	\$968	\$690	\$274
Operating Income (loss):	\$114.876	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	398.23%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$886.633	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.855	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Noble City		
Unit Code:	080/020/30	County:	Richland
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$626,508		
Equalized Assessed Valuation:	\$2,728,017		
Population:	677		
Employees:			
Full Time:	4		
Part Time:	11		
Salaries Paid:	\$152,011		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$261,018	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$386	\$1,048	\$581
Revenue Collected During FY 18:	\$250,511	\$310,057	\$126,093
Expenditures During FY 18:	\$205,866	\$288,976	\$119,948
Per Capita Revenue:	\$370	\$884	\$338
Per Capita Expenditures:	\$304	\$828	\$325
Revenues over (under) Expenditures:	\$44,645	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	148.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$305,663	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$451	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,001	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$224,662	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,050,942	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.029	\$2,410	\$1,081
Revenue Collected During FY 18:	\$185,511	\$259,125	\$96,372
Expenditures During FY 18:	\$289,008	\$253,615	\$101,344
Per Capita Revenue:	\$274	\$670	\$266
Per Capita Expenditures:	\$427	\$690	\$274
Operating Income (loss):	-\$103,497	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	673.84%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,947,445	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.877	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Nokomis City		
Unit Code:	068/060/30	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,378,934		
Equalized Assessed Valuation:	\$15,040,036		
Population:	2,256		
Employees:			
Full Time:	12		
Part Time:	12		
Salaries Paid:	\$666,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,438,529	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$638	\$673	\$514
Revenue Collected During FY 18:	\$1,114,290	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$972,316	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$494	\$872	\$694
Per Capita Expenditures:	\$431	\$841	\$704
Revenues over (under) Expenditures:	\$141,974	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	162.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,580,503	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$701	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$169,459	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,384,044	-\$6,072,573	\$237,091

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:	\$1,766,581	\$13,729,977	\$2,917,395
Per Capita Debt:	\$783	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,275,743	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$565	\$1,692	\$1,322
Revenue Collected During FY 18:	\$841,847	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$800,368	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$373	\$550	\$393
Per Capita Expenditures:	\$355	\$502	\$369
Operating Income (loss):	\$41,479	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	164.58%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,317,222	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$584	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Nora Village														
Unit Code:	043/040/32	County:	Jo Daviess												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$77,480														
Equalized Assessed Valuation:	\$1,425,714														
Population:	121														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$133,455	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,103	\$1,048	\$581
Revenue Collected During FY 18:	\$45,490	\$310,057	\$126,093
Expenditures During FY 18:	\$31,324	\$288,976	\$119,948
Per Capita Revenue:	\$376	\$884	\$338
Per Capita Expenditures:	\$259	\$828	\$325
Revenues over (under) Expenditures:	\$14,166	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	471.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$147,621	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,220	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,728	\$6,514	\$
Total Unreserved Funds:	\$79,876	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Normal Town		
Unit Code:	064/095/31	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$120,051,138		
Equalized Assessed Valuation:	\$869,435,640		
Population:	54,284		
Employees:			
	Full Time:	387	
	Part Time:	301	
	Salaries Paid:	\$32,986,496	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,999,909	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$589	\$548	\$516
Revenue Collected During FY 18:	\$66,863,245	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$64,616,432	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,232	\$1,126	\$1,099
Per Capita Expenditures:	\$1,190	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,246,813	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	46.20%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$29,855,935	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$550	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,964,182	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$55,848,948	-\$89,138,099	-\$45,315,959

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:	\$89,823,286	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,655	\$2,479	\$1,921
General Obligation Debt over EAV:	10.14%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$43,704,808	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$805	\$1,462	\$1,218
Revenue Collected During FY 18:	\$15,614,981	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$11,482,864	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$288	\$455	\$319
Per Capita Expenditures:	\$212	\$427	\$321
Operating Income (loss):	\$4,132,117	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	407.37%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$46,777,905	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$862	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Norridge Village		
Unit Code:	016/380/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,955,851		
Equalized Assessed Valuation:	\$469,759,933		
Population:	14,437		
Employees:			
	Full Time:	65	
	Part Time:	66	
	Salaries Paid:	\$6,852,161	

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,955,210	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$343	\$673	\$514
Revenue Collected During FY 18:	\$15,117,913	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$15,704,411	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,047	\$872	\$694
Per Capita Expenditures:	\$1,088	\$841	\$704
Revenues over (under) Expenditures:	-\$586,498	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	27.82%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,368,712	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$303	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,136,286	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$24,405,447	-\$6,072,573	\$237,091

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:	\$1,247,519	\$13,729,977	\$2,917,395
Per Capita Debt:	\$86	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$29,691	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	-\$2	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,439,484	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,127,214	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$238	\$550	\$393
Per Capita Expenditures:	\$217	\$502	\$369
Operating Income (loss):	\$312,270	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	5.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$173,041	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$12	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Norris Village		
Unit Code:	029/085/32	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$287,396		
Equalized Assessed Valuation:	\$1,386,348		
Population:	213		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$45,558		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$79,731	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$374	\$1,048	\$581
Revenue Collected During FY 18:	\$74,129	\$310,057	\$126,093
Expenditures During FY 18:	\$64,283	\$288,976	\$119,948
Per Capita Revenue:	\$348	\$884	\$338
Per Capita Expenditures:	\$302	\$828	\$325
Revenues over (under) Expenditures:	\$9,846	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	139.35%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$89,577	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$421	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,784	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$54,793	-\$22,956	\$91,815

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:	\$229,859	\$408,875	\$34,803
Per Capita Debt:	\$1,079	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,723,122	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$8,090	\$2,410	\$1,081
Revenue Collected During FY 18:	\$125,151	\$259,125	\$96,372
Expenditures During FY 18:	\$166,681	\$253,615	\$101,344
Per Capita Revenue:	\$588	\$670	\$266
Per Capita Expenditures:	\$783	\$690	\$274
Operating Income (loss):	-\$41,530	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1008.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,681,592	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$7,895	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Norris City Village		
Unit Code:	097/040/32	County:	White
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,998,767		
Equalized Assessed Valuation:	\$5,715,251		
Population:	1,244		
Employees:			
Full Time:	11		
Part Time:	11		
Salaries Paid:	\$420,502		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,348,213	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,084	\$673	\$514
Revenue Collected During FY 18:	\$636,854	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$691,449	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$512	\$872	\$694
Per Capita Expenditures:	\$556	\$841	\$704
Revenues over (under) Expenditures:	-\$54,595	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	189.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,311,940	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,055	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$359,622	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$631,564	-\$6,072,573	\$237,091

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:	\$8,504	\$13,729,977	\$2,917,395
Per Capita Debt:	\$7	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,942,370	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.169	\$1,692	\$1,322
Revenue Collected During FY 18:	\$885,978	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$914,911	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$712	\$550	\$393
Per Capita Expenditures:	\$735	\$502	\$369
Operating Income (loss):	-\$28,933	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	428.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,915,837	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.148	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Aurora Village		
Unit Code:	045/070/32	County:	Kane
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,212,405		
Equalized Assessed Valuation:	\$504,256,743		
Population:	17,441		
Employees:			
Full Time:		58	
Part Time:		3	
Salaries Paid:		\$5,121,103	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,307,783	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$648	\$673	\$514
Revenue Collected During FY 18:	\$12,240,838	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,234,340	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$702	\$872	\$694
Per Capita Expenditures:	\$644	\$841	\$704
Revenues over (under) Expenditures:	\$1,006,498	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	104.07%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,691,406	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$670	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,002,428	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,769,907	-\$6,072,573	\$237,091

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:	\$13,101,362	\$13,729,977	\$2,917,395
Per Capita Debt:	\$751	\$1,752	\$798
General Obligation Debt over EAV:	0.27%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$24,730,934	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,418	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,899,685	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,621,550	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$166	\$550	\$393
Per Capita Expenditures:	\$150	\$502	\$369
Operating Income (loss):	\$278,135	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	953.98%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$25,009,069	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,434	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Barrington Village		
Unit Code:	049/135/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,995,000		
Equalized Assessed Valuation:	\$268,027,837		
Population:	3,000		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$189,083		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,820,291	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,273	\$673	\$514
Revenue Collected During FY 18:	\$1,429,071	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,105,296	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$476	\$872	\$694
Per Capita Expenditures:	\$702	\$841	\$704
Revenues over (under) Expenditures:	-\$676,225	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	149.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,144,066	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,048	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$370,319	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,773,747	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	North Chicago City		
Unit Code:	049/140/30	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,099,378		
Equalized Assessed Valuation:	\$163,366,933		
Population:	32,574		
Employees:			
	Full Time:	182	
	Part Time:	43	
	Salaries Paid:	\$13,421,562	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,877,023	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$580	\$548	\$516
Revenue Collected During FY 18:	\$24,587,918	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$27,091,491	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$755	\$1,126	\$1,099
Per Capita Expenditures:	\$832	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$2,503,573	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	70.17%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$19,011,450	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$584	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,978,882	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$86,289,249	-\$89,138,099	-\$45,315,959

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:	\$121,150,017	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,719	\$2,479	\$1,921
General Obligation Debt over EAV:	11.80%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$21,040,084	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$646	\$1,462	\$1,218
Revenue Collected During FY 18:	\$7,849,464	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$5,544,578	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$241	\$455	\$319
Per Capita Expenditures:	\$170	\$427	\$321
Operating Income (loss):	\$2,304,886	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	373.46%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$20,706,970	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$636	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	North City Village		
Unit Code:	028/035/32	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$343,250		
Equalized Assessed Valuation:	\$1,595,395		
Population:	608		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$40,139		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,164	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$53	\$1,048	\$581
Revenue Collected During FY 18:	\$186,560	\$310,057	\$126,093
Expenditures During FY 18:	\$141,270	\$288,976	\$119,948
Per Capita Revenue:	\$307	\$884	\$338
Per Capita Expenditures:	\$232	\$828	\$325
Revenues over (under) Expenditures:	\$45,290	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	54.83%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$77,454	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$127	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,172	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$40,282	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,030,297	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,339	\$2,410	\$1,081
Revenue Collected During FY 18:	\$187,205	\$259,125	\$96,372
Expenditures During FY 18:	\$205,948	\$253,615	\$101,344
Per Capita Revenue:	\$308	\$670	\$266
Per Capita Expenditures:	\$339	\$690	\$274
Operating Income (loss):	-\$18,743	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	976.73%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,011,554	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,308	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	North Henderson Village		
Unit Code:	066/035/32	County:	Mercer
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$698,650		
Equalized Assessed Valuation:	\$1,122,931		
Population:	187		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$7,727		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$63,361	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$339	\$1,048	\$581
Revenue Collected During FY 18:	\$44,342	\$310,057	\$126,093
Expenditures During FY 18:	\$29,481	\$288,976	\$119,948
Per Capita Revenue:	\$237	\$884	\$338
Per Capita Expenditures:	\$158	\$828	\$325
Revenues over (under) Expenditures:	\$14,861	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	265.33%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$78,222	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$418	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,793	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$57,429	-\$22,956	\$91,815

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:	\$101,318	\$408,875	\$34,803
Per Capita Debt:	\$542	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$450.091	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.407	\$2,410	\$1,081
Revenue Collected During FY 18:	\$44.931	\$259,125	\$96,372
Expenditures During FY 18:	\$48.292	\$253,615	\$101,344
Per Capita Revenue:	\$240	\$670	\$266
Per Capita Expenditures:	\$258	\$690	\$274
Operating Income (loss):	-\$3.361	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	925.06%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$446.730	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.389	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Pekin Village		
Unit Code:	090/065/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,265,500		
Equalized Assessed Valuation:	\$24,284,182		
Population:	1,573		
Employees:			
Full Time:	12		
Part Time:	4		
Salaries Paid:	\$633,762		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$431,769	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$274	\$673	\$514
Revenue Collected During FY 18:	\$1,585,141	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,572,313	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,008	\$872	\$694
Per Capita Expenditures:	\$1,000	\$841	\$704
Revenues over (under) Expenditures:	\$12,828	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	33.82%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$531,701	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$338	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,785	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,111,869	-\$6,072,573	\$237,091

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:	\$1,366,889	\$13,729,977	\$2,917,395
Per Capita Debt:	\$869	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,310,533	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,469	\$1,692	\$1,322
Revenue Collected During FY 18:	\$403,977	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$472,093	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$257	\$550	\$393
Per Capita Expenditures:	\$300	\$502	\$369
Operating Income (loss):	-\$68,116	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	472.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,230,150	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,418	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Riverside Village		
Unit Code:	016/400/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,366,917		
Equalized Assessed Valuation:	\$270,860,519		
Population:	6,672		
Employees:			
Full Time:	67		
Part Time:	64		
Salaries Paid:	\$7,721,137		

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,230,978	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$934	\$673	\$514
Revenue Collected During FY 18:	\$19,612,774	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$18,221,352	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,940	\$872	\$694
Per Capita Expenditures:	\$2,731	\$841	\$704
Revenues over (under) Expenditures:	\$1,391,422	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	35.31%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,434,189	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$964	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$387,593	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$58,423,577	-\$6,072,573	\$237,091

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:	\$60,076,488	\$13,729,977	\$2,917,395
Per Capita Debt:	\$9,004	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,287,857	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$343	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,538,228	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,686,596	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$530	\$550	\$393
Per Capita Expenditures:	\$403	\$502	\$369
Operating Income (loss):	\$851,632	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	116.86%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,139,489	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$471	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	North Utica Village		
Unit Code:	050/070/32	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,022,050		
Equalized Assessed Valuation:	\$41,286,619		
Population:	1,352		
Employees:			
Full Time:	5		
Part Time:	32		
Salaries Paid:	\$525,716		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,742,794	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,289	\$673	\$514
Revenue Collected During FY 18:	\$2,503,483	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,451,090	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,852	\$872	\$694
Per Capita Expenditures:	\$1,813	\$841	\$704
Revenues over (under) Expenditures:	\$52,393	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	73.24%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,795,187	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,328	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,574,833	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$348,710	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,034,802	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,984	\$1,692	\$1,322
Revenue Collected During FY 18:	\$452,332	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$629,229	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$335	\$550	\$393
Per Capita Expenditures:	\$465	\$502	\$369
Operating Income (loss):	-\$176,897	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	607.82%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,824,554	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,829	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Northbrook Village		
Unit Code:	016/385/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$108,626,433		
Equalized Assessed Valuation:	\$2,483,856,521		
Population:	33,170		
Employees:			
Full Time:	265		
Part Time:	54		
Salaries Paid:	\$28,305,712		

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,888,066	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$720	\$548	\$516
Revenue Collected During FY 18:	\$48,193,639	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$49,720,205	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,453	\$1,126	\$1,099
Per Capita Expenditures:	\$1,499	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$1,526,566	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	68.12%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$33,869,477	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$1,021	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,661,902	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$72,615,522	-\$89,138,099	-\$45,315,959

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:	\$126,139,229	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,803	\$2,479	\$1,921
General Obligation Debt over EAV:	4.89%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$45,245,169	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,364	\$1,462	\$1,218
Revenue Collected During FY 18:	\$12,029,291	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$13,385,284	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$363	\$455	\$319
Per Capita Expenditures:	\$404	\$427	\$321
Operating Income (loss):	-\$1,355,993	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	327.89%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$43,889,176	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,323	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Northfield Village		
Unit Code:	016/390/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,470,229		
Equalized Assessed Valuation:	\$561,471,534		
Population:	5,470		
Employees:			
Full Time:	44		
Part Time:	52		
Salaries Paid:	\$6,402,968		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,907,806	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,446	\$673	\$514
Revenue Collected During FY 18:	\$10,480,910	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,392,063	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,916	\$872	\$694
Per Capita Expenditures:	\$1,900	\$841	\$704
Revenues over (under) Expenditures:	\$88,847	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	73.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,652,843	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,399	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$590,060	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,165,423	-\$6,072,573	\$237,091

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:	\$11,021,700	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,015	\$1,752	\$798
General Obligation Debt over EAV:	1.76%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,353,622	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,441	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,840,694	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,366,694	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$519	\$550	\$393
Per Capita Expenditures:	\$433	\$502	\$369
Operating Income (loss):	\$474,000	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	582.39%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,783,457	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,520	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Northlake City		
Unit Code:	016/395/30	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,279,755		
Equalized Assessed Valuation:	\$341,281,788		
Population:	12,364		
Employees:			
Full Time:	90		
Part Time:	29		
Salaries Paid:	\$6,839,024		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,969,112	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$3,071	\$673	\$514
Revenue Collected During FY 18:	\$14,930,297	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$15,417,770	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,208	\$872	\$694
Per Capita Expenditures:	\$1,247	\$841	\$704
Revenues over (under) Expenditures:	-\$487,473	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	97.90%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,093,833	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,221	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$454,565	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,087,188	-\$6,072,573	\$237,091

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:	\$32,417,341	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,622	\$1,752	\$798
General Obligation Debt over EAV:	3.52%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,390,534	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$517	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,528,671	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,740,860	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$528	\$550	\$393
Per Capita Expenditures:	\$464	\$502	\$369
Operating Income (loss):	\$787,811	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	142.08%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,156,756	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$660	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Norwood Village		
Unit Code:	072/060/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$187,368		
Equalized Assessed Valuation:	\$4,090,530		
Population:	472		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$11,812		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$332,667	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$705	\$1,048	\$581
Revenue Collected During FY 18:	\$129,314	\$310,057	\$126,093
Expenditures During FY 18:	\$73,909	\$288,976	\$119,948
Per Capita Revenue:	\$274	\$884	\$338
Per Capita Expenditures:	\$157	\$828	\$325
Revenues over (under) Expenditures:	\$55,405	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	525.07%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$388,072	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$822	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,122	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$316,950	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oak Brook Village		
Unit Code:	022/085/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,240,155		
Equalized Assessed Valuation:	\$1,511,795,209		
Population:	7,883		
Employees:			
Full Time:	128		
Part Time:	52		
Salaries Paid:	\$13,960,082		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,847,861	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$3,279	\$673	\$514
Revenue Collected During FY 18:	\$27,194,187	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$25,631,949	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$3,450	\$872	\$694
Per Capita Expenditures:	\$3,252	\$841	\$704
Revenues over (under) Expenditures:	\$1,562,238	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	106.91%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$27,402,309	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$3,476	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,356,444	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$32,346,201	-\$6,072,573	\$237,091

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:	\$3,164,772	\$13,729,977	\$2,917,395
Per Capita Debt:	\$401	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$35,832,118	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.545	\$1,692	\$1,322
Revenue Collected During FY 18:	\$13,284,403	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$12,338,707	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.685	\$550	\$393
Per Capita Expenditures:	\$1.565	\$502	\$369
Operating Income (loss):	\$945,696	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	295.44%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$36,453,696	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.624	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oak Forest City		
Unit Code:	016/405/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,464,303		
Equalized Assessed Valuation:	\$456,712,639		
Population:	27,962		
Employees:			
Full Time:	123		
Part Time:	75		
Salaries Paid:	\$12,243,744		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,115,733	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$219	\$548	\$516
Revenue Collected During FY 18:	\$22,418,710	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$21,969,347	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$802	\$1,126	\$1,099
Per Capita Expenditures:	\$786	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$449,363	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	26.03%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$5,719,138	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$205	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,315,197	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$31,340,781	-\$89,138,099	-\$45,315,959

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:	\$60,158,616	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,151	\$2,479	\$1,921
General Obligation Debt over EAV:	5.87%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,985,564	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$572	\$1,462	\$1,218
Revenue Collected During FY 18:	\$7,385,662	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$7,886,312	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$264	\$455	\$319
Per Capita Expenditures:	\$282	\$427	\$321
Operating Income (loss):	-\$500,650	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	196.35%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$15,484,914	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$554	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oak Grove Village		
Unit Code:	081/055/32	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$133,850		
Equalized Assessed Valuation:	\$3,667,205		
Population:	728		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$26,524		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,058,866	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,454	\$1,048	\$581
Revenue Collected During FY 18:	\$147,304	\$310,057	\$126,093
Expenditures During FY 18:	\$117,172	\$288,976	\$119,948
Per Capita Revenue:	\$202	\$884	\$338
Per Capita Expenditures:	\$161	\$828	\$325
Revenues over (under) Expenditures:	\$30,132	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	992.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,163,376	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,598	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$1,121,576	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oak Lawn Village		
Unit Code:	016/410/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$146,218,042		
Equalized Assessed Valuation:	\$1,185,569,994		
Population:	56,690		
Employees:			
	Full Time:	292	
	Part Time:	49	
	Salaries Paid:	\$30,732,437	

Blended Component Units
Number Submitted = 1
OLSSC

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,833,967	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$226	\$548	\$516
Revenue Collected During FY 18:	\$60,651,640	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$61,344,964	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,070	\$1,126	\$1,099
Per Capita Expenditures:	\$1,082	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$693,324	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	23.38%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$14,343,770	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$253	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,495,186	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$242,175,041	-\$89,138,099	-\$45,315,959

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:	\$146,958,447	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,592	\$2,479	\$1,921
General Obligation Debt over EAV:	5.95%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$45,823,936	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$808	\$1,462	\$1,218
Revenue Collected During FY 18:	\$52,920,899	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$50,822,432	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$934	\$455	\$319
Per Capita Expenditures:	\$896	\$427	\$321
Operating Income (loss):	\$2,098,467	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	87.79%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$44,615,174	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$787	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oak Park Village		
Unit Code:	016/415/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$161,138,479		
Equalized Assessed Valuation:	\$1,655,776,153		
Population:	51,878		
Employees:			
Full Time:	340		
Part Time:	13		
Salaries Paid:	\$30,046,721		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,085,408	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$580	\$548	\$516
Revenue Collected During FY 18:	\$80,342,415	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$71,273,984	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,549	\$1,126	\$1,099
Per Capita Expenditures:	\$1,374	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$9,068,431	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	51.06%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$36,392,678	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$702	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,665,833	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$154,483,516	-\$89,138,099	-\$45,315,959

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:	\$280,047,465	\$133,916,165	\$70,239,988
Per Capita Debt:	\$5,398	\$2,479	\$1,921
General Obligation Debt over EAV:	6.40%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$83,038,765	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,601	\$1,462	\$1,218
Revenue Collected During FY 18:	\$32,398,140	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$22,679,443	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$625	\$455	\$319
Per Capita Expenditures:	\$437	\$427	\$321
Operating Income (loss):	\$9,718,697	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	407.26%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$92,363,462	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,780	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oakbrook Terrace City		
Unit Code:	022/090/30	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,841,744		
Equalized Assessed Valuation:	\$277,376,411		
Population:	2,134		
Employees:			
Full Time:	38		
Part Time:	11		
Salaries Paid:	\$3,422,985		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,066,088	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$3,311	\$673	\$514
Revenue Collected During FY 18:	\$11,234,059	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,020,242	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$5,264	\$872	\$694
Per Capita Expenditures:	\$4,227	\$841	\$704
Revenues over (under) Expenditures:	\$2,213,817	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	102.99%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,289,605	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$4,353	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$995,972	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,874,195	-\$6,072,573	\$237,091

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:	\$12,280,149	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,755	\$1,752	\$798
General Obligation Debt over EAV:	4.13%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,801.150	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.250	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,202.915	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,235.839	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$564	\$550	\$393
Per Capita Expenditures:	\$579	\$502	\$369
Operating Income (loss):	-\$32.924	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	385.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,768.226	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.234	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oakdale Village		
Unit Code:	095/043/32	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$158,700		
Equalized Assessed Valuation:	\$2,559,738		
Population:	221		
Employees:			
Full Time:	10		
Part Time:			
Salaries Paid:	\$8,655		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$189,253	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$856	\$1,048	\$581
Revenue Collected During FY 18:	\$68,293	\$310,057	\$126,093
Expenditures During FY 18:	\$53,471	\$288,976	\$119,948
Per Capita Revenue:	\$309	\$884	\$338
Per Capita Expenditures:	\$242	\$828	\$325
Revenues over (under) Expenditures:	\$14,822	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	381.66%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$204,075	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$923	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$201,349	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oakford Village		
Unit Code:	065/020/32	County:	Menard
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$277,750		
Equalized Assessed Valuation:	\$2,095,041		
Population:	276		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$18,801		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$113,566	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$411	\$1,048	\$581
Revenue Collected During FY 18:	\$59,304	\$310,057	\$126,093
Expenditures During FY 18:	\$64,055	\$288,976	\$119,948
Per Capita Revenue:	\$215	\$884	\$338
Per Capita Expenditures:	\$232	\$828	\$325
Revenues over (under) Expenditures:	-\$4,751	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	169.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$108,815	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$394	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,318	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$105,906	-\$22,956	\$91,815

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:	\$286,000	\$408,875	\$34,803
Per Capita Debt:	\$1,036	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$479,540	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.737	\$2,410	\$1,081
Revenue Collected During FY 18:	\$78.864	\$259,125	\$96,372
Expenditures During FY 18:	\$85.326	\$253,615	\$101,344
Per Capita Revenue:	\$286	\$670	\$266
Per Capita Expenditures:	\$309	\$690	\$274
Operating Income (loss):	-\$6.462	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	554.44%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$473.078	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.714	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oakland City		
Unit Code:	015/035/30	County:	Coles
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,186,970		
Equalized Assessed Valuation:	\$7,427,829		
Population:	880		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$245,441		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$593,195	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$674	\$1,048	\$581
Revenue Collected During FY 18:	\$348,778	\$310,057	\$126,093
Expenditures During FY 18:	\$417,764	\$288,976	\$119,948
Per Capita Revenue:	\$396	\$884	\$338
Per Capita Expenditures:	\$475	\$828	\$325
Revenues over (under) Expenditures:	-\$68,986	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	125.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$524,209	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$596	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,329	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$385,022	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,020,564	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,160	\$2,410	\$1,081
Revenue Collected During FY 18:	\$411,090	\$259,125	\$96,372
Expenditures During FY 18:	\$533,972	\$253,615	\$101,344
Per Capita Revenue:	\$467	\$670	\$266
Per Capita Expenditures:	\$607	\$690	\$274
Operating Income (loss):	-\$122,882	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	168.11%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$897,682	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,020	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oakwood Village		
Unit Code:	092/070/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,720,148		
Equalized Assessed Valuation:	\$10,432,809		
Population:	1,542		
Employees:			
Full Time:	5		
Part Time:	36		
Salaries Paid:	\$453,815		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,026,717	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$2,611	\$673	\$514
Revenue Collected During FY 18:	\$1,729,731	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,563,484	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,122	\$872	\$694
Per Capita Expenditures:	\$1,014	\$841	\$704
Revenues over (under) Expenditures:	\$166,247	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	267.70%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,185,464	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,714	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,402,543	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,782,921	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oakwood Hills Village		
Unit Code:	063/090/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,066,140		
Equalized Assessed Valuation:	\$52,739,231		
Population:	2,050		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$312,283		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$576,857	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$281	\$673	\$514
Revenue Collected During FY 18:	\$919,922	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,023,441	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$449	\$872	\$694
Per Capita Expenditures:	\$499	\$841	\$704
Revenues over (under) Expenditures:	-\$103,519	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$473,338	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$231	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,587	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$460,751	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oblong Village		
Unit Code:	017/020/32	County:	Crawford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,788,127		
Equalized Assessed Valuation:	\$15,056,221		
Population:	1,421		
Employees:			
Full Time:	8		
Part Time:	13		
Salaries Paid:	\$353,832		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$600,255	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$422	\$673	\$514
Revenue Collected During FY 18:	\$791,231	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$569,999	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$557	\$872	\$694
Per Capita Expenditures:	\$401	\$841	\$704
Revenues over (under) Expenditures:	\$221,232	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	144.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$821,487	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$578	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$524,012	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$297,475	-\$6,072,573	\$237,091

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:	\$351,879	\$13,729,977	\$2,917,395
Per Capita Debt:	\$248	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,022,178	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,423	\$1,692	\$1,322
Revenue Collected During FY 18:	\$635,646	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$635,931	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$447	\$550	\$393
Per Capita Expenditures:	\$448	\$502	\$369
Operating Income (loss):	-\$285	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	317.94%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,021,893	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,423	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oconee Village														
Unit Code:	086/030/32	County:	Shelby												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$129,600														
Equalized Assessed Valuation:	\$1,201,687														
Population:	185														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">16</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$160</td> </tr> </table>			Full Time:				Part Time:	16			Salaries Paid:	\$160		
Full Time:															
Part Time:	16														
Salaries Paid:	\$160														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$158,340	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$856	\$1,048	\$581
Revenue Collected During FY 18:	\$80,983	\$310,057	\$126,093
Expenditures During FY 18:	\$47,951	\$288,976	\$119,948
Per Capita Revenue:	\$438	\$884	\$338
Per Capita Expenditures:	\$259	\$828	\$325
Revenues over (under) Expenditures:	\$33,032	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	399.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$191,372	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,034	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$158,356	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Odell Village		
Unit Code:	053/060/32	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,319,392		
Equalized Assessed Valuation:	\$10,072,287		
Population:	1,014		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$158,891		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$616,640	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$608	\$673	\$514
Revenue Collected During FY 18:	\$645,272	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$783,321	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$636	\$872	\$694
Per Capita Expenditures:	\$773	\$841	\$704
Revenues over (under) Expenditures:	-\$138,049	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	82.18%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$643,718	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$635	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,707	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$535,255	-\$6,072,573	\$237,091

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:	\$337,607	\$13,729,977	\$2,917,395
Per Capita Debt:	\$333	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,498,524	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,478	\$1,692	\$1,322
Revenue Collected During FY 18:	\$237,026	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$365,266	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$234	\$550	\$393
Per Capita Expenditures:	\$360	\$502	\$369
Operating Income (loss):	-\$128,240	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	375.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,370,374	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,351	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Odin Village		
Unit Code:	058/045/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,000,300		
Equalized Assessed Valuation:	\$6,042,870		
Population:	1,050		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$203,345		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$96,510	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$92	\$673	\$514
Revenue Collected During FY 18:	\$342,129	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$376,501	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$326	\$872	\$694
Per Capita Expenditures:	\$359	\$841	\$704
Revenues over (under) Expenditures:	-\$34,372	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	16.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$62,138	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$59	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,776	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$362	-\$6,072,573	\$237,091

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:	\$448,118	\$13,729,977	\$2,917,395
Per Capita Debt:	\$427	\$1,752	\$798
General Obligation Debt over EAV:	5.05%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$459,333	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$437	\$1,692	\$1,322
Revenue Collected During FY 18:	\$639,822	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$519,413	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$609	\$550	\$393
Per Capita Expenditures:	\$495	\$502	\$369
Operating Income (loss):	\$120,409	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	111.61%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$579,742	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$552	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	O'Fallon City		
Unit Code:	088/110/30	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$77,819,425		
Equalized Assessed Valuation:	\$674,208,383		
Population:	30,440		
Employees:			
Full Time:	186		
Part Time:	150		
Salaries Paid:	\$14,861,855		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,906,125	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$950	\$548	\$516
Revenue Collected During FY 18:	\$33,032,481	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$34,026,957	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,085	\$1,126	\$1,099
Per Capita Expenditures:	\$1,118	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$994,476	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	83.63%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$28,457,716	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$935	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,502,264	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$1,787,876	-\$89,138,099	-\$45,315,959

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:	\$60,843,718	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,999	\$2,479	\$1,921
General Obligation Debt over EAV:	7.76%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$44,380,654	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,458	\$1,462	\$1,218
Revenue Collected During FY 18:	\$19,548,285	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$14,713,101	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$642	\$455	\$319
Per Capita Expenditures:	\$483	\$427	\$321
Operating Income (loss):	\$4,835,184	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	355.61%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$52,320,717	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,719	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ogden Village		
Unit Code:	010/065/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$960,200		
Equalized Assessed Valuation:	\$11,268,940		
Population:	810		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$121,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$623,860	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$770	\$1,048	\$581
Revenue Collected During FY 18:	\$406,907	\$310,057	\$126,093
Expenditures During FY 18:	\$356,793	\$288,976	\$119,948
Per Capita Revenue:	\$502	\$884	\$338
Per Capita Expenditures:	\$440	\$828	\$325
Revenues over (under) Expenditures:	\$50,114	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	186.51%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$665,471	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$822	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,969	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$634,502	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$169,429	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$209	\$2,410	\$1,081
Revenue Collected During FY 18:	\$137,230	\$259,125	\$96,372
Expenditures During FY 18:	\$168,989	\$253,615	\$101,344
Per Capita Revenue:	\$169	\$670	\$266
Per Capita Expenditures:	\$209	\$690	\$274
Operating Income (loss):	-\$31,759	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	181.12%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$306,081	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$378	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oglesby City		
Unit Code:	050/075/30	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,028,051		
Equalized Assessed Valuation:	\$34,914,117		
Population:	4,381		
Employees:			
Full Time:	29		
Part Time:	90		
Salaries Paid:	\$1,994,642		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$491,125	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$112	\$673	\$514
Revenue Collected During FY 18:	\$6,047,759	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,456,687	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,380	\$872	\$694
Per Capita Expenditures:	\$1,246	\$841	\$704
Revenues over (under) Expenditures:	\$591,072	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	13.07%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$713,106	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$163	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,958,657	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$6,971,284	-\$6,072,573	\$237,091

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:	\$4,481,756	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,023	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,468,714	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,248	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,356,454	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,186,463	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1,223	\$550	\$393
Per Capita Expenditures:	\$956	\$502	\$369
Operating Income (loss):	\$1,169,991	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	146.65%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,139,433	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,401	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ohio Village		
Unit Code:	006/085/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,012,271		
Equalized Assessed Valuation:	\$2,379,325		
Population:	500		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$44,078		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$288,667	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$577	\$1,048	\$581
Revenue Collected During FY 18:	\$260,378	\$310,057	\$126,093
Expenditures During FY 18:	\$224,301	\$288,976	\$119,948
Per Capita Revenue:	\$521	\$884	\$338
Per Capita Expenditures:	\$449	\$828	\$325
Revenues over (under) Expenditures:	\$36,077	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	125.45%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$281,384	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$563	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$247,790	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$15,295	-\$22,956	\$91,815

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:	\$795,253	\$408,875	\$34,803
Per Capita Debt:	\$1,591	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$868.436	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.737	\$2,410	\$1,081
Revenue Collected During FY 18:	\$154.734	\$259,125	\$96,372
Expenditures During FY 18:	\$184.815	\$253,615	\$101,344
Per Capita Revenue:	\$309	\$670	\$266
Per Capita Expenditures:	\$370	\$690	\$274
Operating Income (loss):	-\$30.081	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	483.62%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$893.799	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.788	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ohlman Village		
Unit Code:	068/065/32	County:	Montgomery
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$53,300		
Equalized Assessed Valuation:	\$829,545		
Population:	128		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$4,457		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,390	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$409	\$1,048	\$581
Revenue Collected During FY 18:	\$38,794	\$310,057	\$126,093
Expenditures During FY 18:	\$21,874	\$288,976	\$119,948
Per Capita Revenue:	\$303	\$884	\$338
Per Capita Expenditures:	\$171	\$828	\$325
Revenues over (under) Expenditures:	\$16,920	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	316.86%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$69,310	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$541	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$96,134	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$198,000	\$408,875	\$34,803
Per Capita Debt:	\$1,547	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$30.579	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$239	\$2,410	\$1,081
Revenue Collected During FY 18:	\$19.067	\$259,125	\$96,372
Expenditures During FY 18:	\$22.822	\$253,615	\$101,344
Per Capita Revenue:	\$149	\$670	\$266
Per Capita Expenditures:	\$178	\$690	\$274
Operating Income (loss):	-\$3.755	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	117.54%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$26.824	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$210	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Okawville Village		
Unit Code:	095/045/32	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,681,900		
Equalized Assessed Valuation:	\$24,307,365		
Population:	1,434		
Employees:			
Full Time:	8		
Part Time:	24		
Salaries Paid:	\$359,609		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$444,430	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$310	\$673	\$514
Revenue Collected During FY 18:	\$840,322	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$833,712	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$586	\$872	\$694
Per Capita Expenditures:	\$581	\$841	\$704
Revenues over (under) Expenditures:	\$6,610	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	56.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$470,966	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$328	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$232,617	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$238,349	-\$6,072,573	\$237,091

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:	\$121,500	\$13,729,977	\$2,917,395
Per Capita Debt:	\$85	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,505,562	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,050	\$1,692	\$1,322
Revenue Collected During FY 18:	\$659,093	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$826,725	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$460	\$550	\$393
Per Capita Expenditures:	\$577	\$502	\$369
Operating Income (loss):	-\$167,632	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	161.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,337,930	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$933	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Old Ripley Village		
Unit Code:	003/020/32	County:	Bond
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,560		
Equalized Assessed Valuation:	\$443,408		
Population:	108		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$188,916	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,749	\$1,048	\$581
Revenue Collected During FY 18:	\$28,017	\$310,057	\$126,093
Expenditures During FY 18:	\$13,870	\$288,976	\$119,948
Per Capita Revenue:	\$259	\$884	\$338
Per Capita Expenditures:	\$128	\$828	\$325
Revenues over (under) Expenditures:	\$14,147	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1464.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$203,063	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,880	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$203,063	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Old Shawneetown Village		
Unit Code:	030/025/32	County:	Gallatin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$95,060		
Equalized Assessed Valuation:	\$1,771,180		
Population:	193		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$45,130		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$509,697	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,641	\$1,048	\$581
Revenue Collected During FY 18:	\$122,139	\$310,057	\$126,093
Expenditures During FY 18:	\$95,045	\$288,976	\$119,948
Per Capita Revenue:	\$633	\$884	\$338
Per Capita Expenditures:	\$492	\$828	\$325
Revenues over (under) Expenditures:	\$27,094	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	549.45%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$522,227	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,706	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,759	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$91,815	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,722	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$71	\$2,410	\$1,081
Revenue Collected During FY 18:	\$23,222	\$259,125	\$96,372
Expenditures During FY 18:	\$21,122	\$253,615	\$101,344
Per Capita Revenue:	\$120	\$670	\$266
Per Capita Expenditures:	\$109	\$690	\$274
Operating Income (loss):	\$2,100	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	74.91%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$15,822	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$82	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Olmsted Village		
Unit Code:	077/035/32	County:	Pulaski
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$442,100		
Equalized Assessed Valuation:	\$1,153,127		
Population:	306		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$91,519		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,473	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$126	\$1,048	\$581
Revenue Collected During FY 18:	\$119,881	\$310,057	\$126,093
Expenditures During FY 18:	\$102,783	\$288,976	\$119,948
Per Capita Revenue:	\$392	\$884	\$338
Per Capita Expenditures:	\$336	\$828	\$325
Revenues over (under) Expenditures:	\$17,098	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	56.73%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$58,309	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$191	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,739	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$46,570	-\$22,956	\$91,815

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:	\$366,629	\$408,875	\$34,803
Per Capita Debt:	\$1,198	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,970,868	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$6,441	\$2,410	\$1,081
Revenue Collected During FY 18:	\$279,600	\$259,125	\$96,372
Expenditures During FY 18:	\$277,264	\$253,615	\$101,344
Per Capita Revenue:	\$914	\$670	\$266
Per Capita Expenditures:	\$906	\$690	\$274
Operating Income (loss):	\$2,336	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	710.68%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,970,466	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$6,439	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Olney City		
Unit Code:	080/025/30	County:	Richland
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,670,338		
Equalized Assessed Valuation:	\$107,076,296		
Population:	8,942		
Employees:			
Full Time:		57	
Part Time:		83	
Salaries Paid:		\$3,153,008	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,395,600	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$715	\$673	\$514
Revenue Collected During FY 18:	\$5,863,897	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,614,481	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$656	\$872	\$694
Per Capita Expenditures:	\$740	\$841	\$704
Revenues over (under) Expenditures:	-\$750,584	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	85.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,662,402	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$633	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,113,064	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,549,338	-\$6,072,573	\$237,091

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:	\$1,497,320	\$13,729,977	\$2,917,395
Per Capita Debt:	\$167	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,459,798	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.505	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,798,013	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,450,244	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$313	\$550	\$393
Per Capita Expenditures:	\$274	\$502	\$369
Operating Income (loss):	\$347,769	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	563.52%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,807,567	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.544	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Olympia Fields Village		
Unit Code:	016/420/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,553,511		
Equalized Assessed Valuation:	\$135,649,774		
Population:	4,988		
Employees:			
Full Time:	41		
Part Time:	9		
Salaries Paid:	\$3,575,706		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,016,339	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$605	\$673	\$514
Revenue Collected During FY 18:	\$8,795,421	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,664,215	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,763	\$872	\$694
Per Capita Expenditures:	\$2,739	\$841	\$704
Revenues over (under) Expenditures:	-\$4,868,794	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	34.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,712,233	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$945	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,307,831	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$19,267,124	-\$6,072,573	\$237,091

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:	\$34,231,118	\$13,729,977	\$2,917,395
Per Capita Debt:	\$6,863	\$1,752	\$798
General Obligation Debt over EAV:	0.34%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,814,616	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$965	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,164,341	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,000,375	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$835	\$550	\$393
Per Capita Expenditures:	\$802	\$502	\$369
Operating Income (loss):	\$163,966	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	130.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,221,779	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,047	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Omaha Village		
Unit Code:	030/030/32	County:	Gallatin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,230,375		
Equalized Assessed Valuation:	\$1,172,163		
Population:	266		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$66,223		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$476,979	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,793	\$1,048	\$581
Revenue Collected During FY 18:	\$106,712	\$310,057	\$126,093
Expenditures During FY 18:	\$86,920	\$288,976	\$119,948
Per Capita Revenue:	\$401	\$884	\$338
Per Capita Expenditures:	\$327	\$828	\$325
Revenues over (under) Expenditures:	\$19,792	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	560.86%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$487,496	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,833	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,497	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$258,329	-\$22,956	\$91,815

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:	\$710,000	\$408,875	\$34,803
Per Capita Debt:	\$2,669	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,604,960	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$6.034	\$2,410	\$1,081
Revenue Collected During FY 18:	\$113,386	\$259,125	\$96,372
Expenditures During FY 18:	\$196,711	\$253,615	\$101,344
Per Capita Revenue:	\$426	\$670	\$266
Per Capita Expenditures:	\$740	\$690	\$274
Operating Income (loss):	-\$83,325	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	773.54%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,521,635	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.720	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Onarga Village		
Unit Code:	038/085/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,652,202		
Equalized Assessed Valuation:	\$8,701,706		
Population:	1,438		
Employees:			
Full Time:	5		
Part Time:	7		
Salaries Paid:	\$331,958		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,332,641	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$927	\$673	\$514
Revenue Collected During FY 18:	\$669,156	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,493,396	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$465	\$872	\$694
Per Capita Expenditures:	\$1,039	\$841	\$704
Revenues over (under) Expenditures:	-\$824,240	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	34.04%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$508,401	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$354	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,729	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$475,669	-\$6,072,573	\$237,091

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:	\$2,077,229	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,445	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,413,029	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4,460	\$1,692	\$1,322
Revenue Collected During FY 18:	\$345,359	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$532,593	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$240	\$550	\$393
Per Capita Expenditures:	\$370	\$502	\$369
Operating Income (loss):	-\$187,234	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1168.96%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,225,795	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4,329	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oneida City		
Unit Code:	048/045/30	County:	Knox
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,247,800		
Equalized Assessed Valuation:	\$6,252,138		
Population:	700		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$62,354		

Blended Component Units

Number Submitted = 2
 Friends of the Greig Memorial Library and Oneid
 Greig Memorial Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$446,007	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$637	\$1,048	\$581
Revenue Collected During FY 18:	\$259,826	\$310,057	\$126,093
Expenditures During FY 18:	\$249,169	\$288,976	\$119,948
Per Capita Revenue:	\$371	\$884	\$338
Per Capita Expenditures:	\$356	\$828	\$325
Revenues over (under) Expenditures:	\$10,657	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	169.84%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$423,179	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$605	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$105,751	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$317,432	-\$22,956	\$91,815

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:	\$267,402	\$408,875	\$34,803
Per Capita Debt:	\$382	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$501.277	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$716	\$2,410	\$1,081
Revenue Collected During FY 18:	\$186.373	\$259,125	\$96,372
Expenditures During FY 18:	\$163.886	\$253,615	\$101,344
Per Capita Revenue:	\$266	\$670	\$266
Per Capita Expenditures:	\$234	\$690	\$274
Operating Income (loss):	\$22.487	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	340.02%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$557.249	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$796	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Orangeville Village		
Unit Code:	089/040/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$770,010		
Equalized Assessed Valuation:	\$7,708,143		
Population:	751		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$93,306		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$397,819	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$530	\$1,048	\$581
Revenue Collected During FY 18:	\$302,782	\$310,057	\$126,093
Expenditures During FY 18:	\$284,763	\$288,976	\$119,948
Per Capita Revenue:	\$403	\$884	\$338
Per Capita Expenditures:	\$379	\$828	\$325
Revenues over (under) Expenditures:	\$18,019	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	144.31%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$410,938	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$547	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,665	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$361,839	-\$22,956	\$91,815

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:	\$120,665	\$408,875	\$34,803
Per Capita Debt:	\$161	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,977,943	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,634	\$2,410	\$1,081
Revenue Collected During FY 18:	\$175,543	\$259,125	\$96,372
Expenditures During FY 18:	\$253,464	\$253,615	\$101,344
Per Capita Revenue:	\$234	\$670	\$266
Per Capita Expenditures:	\$338	\$690	\$274
Operating Income (loss):	-\$77,921	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	751.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,904,922	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,537	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Oreana Village		
Unit Code:	055/055/32	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$851,475		
Equalized Assessed Valuation:	\$9,637,493		
Population:	892		
Employees:			
Full Time:	2		
Part Time:	19		
Salaries Paid:	\$150,378		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$357,394	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$401	\$1,048	\$581
Revenue Collected During FY 18:	\$281,587	\$310,057	\$126,093
Expenditures During FY 18:	\$336,059	\$288,976	\$119,948
Per Capita Revenue:	\$316	\$884	\$338
Per Capita Expenditures:	\$377	\$828	\$325
Revenues over (under) Expenditures:	-\$54,472	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	90.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$302,922	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$340	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$150,819	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$152,103	-\$22,956	\$91,815

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:	\$3,699,091	\$408,875	\$34,803
Per Capita Debt:	\$4,147	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$676.531	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$758	\$2,410	\$1,081
Revenue Collected During FY 18:	\$367.532	\$259,125	\$96,372
Expenditures During FY 18:	\$312.863	\$253,615	\$101,344
Per Capita Revenue:	\$412	\$670	\$266
Per Capita Expenditures:	\$351	\$690	\$274
Operating Income (loss):	\$54.669	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	233.71%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$731.200	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$820	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Oregon City		
Unit Code:	071/045/30	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,830,500		
Equalized Assessed Valuation:	\$46,030,791		
Population:	3,518		
Employees:			
Full Time:	21		
Part Time:	6		
Salaries Paid:	\$1,230,379		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,510,019	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$713	\$673	\$514
Revenue Collected During FY 18:	\$2,811,668	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,809,470	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$799	\$872	\$694
Per Capita Expenditures:	\$799	\$841	\$704
Revenues over (under) Expenditures:	\$2,198	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	91.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,575,175	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$732	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,949,002	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$544,020	-\$6,072,573	\$237,091

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:	\$7,545,085	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,145	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,196,802	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$624	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,493,732	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$940,521	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$425	\$550	\$393
Per Capita Expenditures:	\$267	\$502	\$369
Operating Income (loss):	\$553,211	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	291.75%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,744,013	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$780	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Orient City		
Unit Code:	028/040/30	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$650,000		
Equalized Assessed Valuation:	\$1,102,743		
Population:	198		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$46,153		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,805	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$241	\$1,048	\$581
Revenue Collected During FY 18:	\$486,483	\$310,057	\$126,093
Expenditures During FY 18:	\$494,802	\$288,976	\$119,948
Per Capita Revenue:	\$2,457	\$884	\$338
Per Capita Expenditures:	\$2,499	\$828	\$325
Revenues over (under) Expenditures:	-\$8,319	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	7.98%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$39,486	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$199	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,967	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$3,519	-\$22,956	\$91,815

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:	\$96,769	\$408,875	\$34,803
Per Capita Debt:	\$489	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$84,007	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$424	\$2,410	\$1,081
Revenue Collected During FY 18:	\$111,491	\$259,125	\$96,372
Expenditures During FY 18:	\$104,718	\$253,615	\$101,344
Per Capita Revenue:	\$563	\$670	\$266
Per Capita Expenditures:	\$529	\$690	\$274
Operating Income (loss):	\$6,773	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	86.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$90,780	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$458	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Orion Village		
Unit Code:	037/075/32	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,117,000		
Equalized Assessed Valuation:	\$28,670,595		
Population:	1,688		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$287,188		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,145,956	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$679	\$673	\$514
Revenue Collected During FY 18:	\$972,124	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$922,449	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$576	\$872	\$694
Per Capita Expenditures:	\$546	\$841	\$704
Revenues over (under) Expenditures:	\$49,675	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	125.82%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,160,631	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$688	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$263,446	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$945,931	-\$6,072,573	\$237,091

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:	\$945,900	\$13,729,977	\$2,917,395
Per Capita Debt:	\$560	\$1,752	\$798
General Obligation Debt over EAV:	0.40%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,522,026	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,679	\$1,692	\$1,322
Revenue Collected During FY 18:	\$638,701	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$595,141	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$378	\$550	\$393
Per Capita Expenditures:	\$353	\$502	\$369
Operating Income (loss):	\$43,560	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	773.02%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,600,586	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,725	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Orland Hills Village		
Unit Code:	016/590/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,508,321		
Equalized Assessed Valuation:	\$150,296,109		
Population:	7,184		
Employees:			
Full Time:		30	
Part Time:		67	
Salaries Paid:		\$2,408,485	

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$511,629	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$71	\$673	\$514
Revenue Collected During FY 18:	\$5,704,514	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,602,607	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$794	\$872	\$694
Per Capita Expenditures:	\$780	\$841	\$704
Revenues over (under) Expenditures:	\$101,907	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-6.38%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$357,589	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$50	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,809,252	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$12,328,761	-\$6,072,573	\$237,091

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:	\$4,260,825	\$13,729,977	\$2,917,395
Per Capita Debt:	\$593	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Orland Park Village		
Unit Code:	016/425/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$181,929,883		
Equalized Assessed Valuation:	\$2,340,998,574		
Population:	56,767		
Employees:			
Full Time:	299		
Part Time:	678		
Salaries Paid:	\$30,702,826		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,826,144	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$860	\$548	\$516
Revenue Collected During FY 18:	\$67,337,252	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$57,824,046	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,186	\$1,126	\$1,099
Per Capita Expenditures:	\$1,019	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$9,513,206	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	80.53%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$46,566,858	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$820	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,529,028	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$33,868,931	-\$89,138,099	-\$45,315,959

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:	\$70,447,633	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,241	\$2,479	\$1,921
General Obligation Debt over EAV:	2.64%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$161,889,623	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2.852	\$1,462	\$1,218
Revenue Collected During FY 18:	\$28,644,326	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$29,351,414	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$505	\$455	\$319
Per Capita Expenditures:	\$517	\$427	\$321
Operating Income (loss):	-\$707,088	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	553.10%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$162,342,573	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2.860	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Oswego Village		
Unit Code:	047/025/32	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,981,177		
Equalized Assessed Valuation:	\$872,705,185		
Population:	33,078		
Employees:			
Full Time:	118		
Part Time:	17		
Salaries Paid:	\$9,109,777		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,315,009	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$251	\$548	\$516
Revenue Collected During FY 18:	\$19,197,916	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$16,612,523	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$580	\$1,126	\$1,099
Per Capita Expenditures:	\$502	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,585,393	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	54.78%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$9,099,886	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$275	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,141,559	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$5,397,463	-\$89,138,099	-\$45,315,959

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:	\$48,468,174	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,465	\$2,479	\$1,921
General Obligation Debt over EAV:	4.29%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$52,230.464	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.579	\$1,462	\$1,218
Revenue Collected During FY 18:	\$8,732.963	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$7,920.622	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$264	\$455	\$319
Per Capita Expenditures:	\$239	\$427	\$321
Operating Income (loss):	\$812.341	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	669.24%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$53,007.805	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.603	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ottawa City		
Unit Code:	050/080/30	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,194,978		
Equalized Assessed Valuation:	\$390,207,661		
Population:	18,180		
Employees:			
	Full Time:	135	
	Part Time:	35	
	Salaries Paid:	\$10,191,622	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,406,440	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$187	\$673	\$514
Revenue Collected During FY 18:	\$20,257,827	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$20,654,845	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,114	\$872	\$694
Per Capita Expenditures:	\$1,136	\$841	\$704
Revenues over (under) Expenditures:	-\$397,018	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	18.16%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,751,761	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$206	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,892	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$21,675,519	-\$6,072,573	\$237,091

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:	\$17,354,581	\$13,729,977	\$2,917,395
Per Capita Debt:	\$955	\$1,752	\$798
General Obligation Debt over EAV:	2.02%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$23,523,317	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,294	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,492,902	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,366,659	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$412	\$550	\$393
Per Capita Expenditures:	\$350	\$502	\$369
Operating Income (loss):	\$1,126,243	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	388.61%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$24,741,260	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,361	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Otterville Town		
Unit Code:	042/035/31	County:	Jersey
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$16,255		
Equalized Assessed Valuation:	\$535,031		
Population:	117		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$3,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$90,246	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$771	\$1,048	\$581
Revenue Collected During FY 18:	\$26,332	\$310,057	\$126,093
Expenditures During FY 18:	\$16,255	\$288,976	\$119,948
Per Capita Revenue:	\$225	\$884	\$338
Per Capita Expenditures:	\$139	\$828	\$325
Revenues over (under) Expenditures:	\$10,077	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	617.18%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$100,323	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$857	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,361	\$6,514	\$
Total Unreserved Funds:	\$90,846	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Owaneco Village		
Unit Code:	011/045/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$105,400		
Equalized Assessed Valuation:	\$1,753,796		
Population:	260		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$14,686		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,441	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$313	\$1,048	\$581
Revenue Collected During FY 18:	\$59,452	\$310,057	\$126,093
Expenditures During FY 18:	\$46,151	\$288,976	\$119,948
Per Capita Revenue:	\$229	\$884	\$338
Per Capita Expenditures:	\$178	\$828	\$325
Revenues over (under) Expenditures:	\$13,301	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	205.29%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$94,742	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$364	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,764	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$85,978	-\$22,956	\$91,815

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:	\$34,477	\$408,875	\$34,803
Per Capita Debt:	\$133	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$60.086	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$231	\$2,410	\$1,081
Revenue Collected During FY 18:	\$52.702	\$259,125	\$96,372
Expenditures During FY 18:	\$34.993	\$253,615	\$101,344
Per Capita Revenue:	\$203	\$670	\$266
Per Capita Expenditures:	\$135	\$690	\$274
Operating Income (loss):	\$17.709	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	222.32%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$77.795	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$299	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Palatine Village		
Unit Code:	016/430/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$137,448,546		
Equalized Assessed Valuation:	\$1,827,842,680		
Population:	68,557		
Employees:			
Full Time:	329		
Part Time:	33		
Salaries Paid:	\$33,421,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,233,432	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$616	\$548	\$516
Revenue Collected During FY 18:	\$72,193,715	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$69,436,694	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,053	\$1,126	\$1,099
Per Capita Expenditures:	\$1,013	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,757,021	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	63.67%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$44,209,887	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$645	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,925,818	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$80,303,379	-\$89,138,099	-\$45,315,959

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:	\$199,355,744	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,908	\$2,479	\$1,921
General Obligation Debt over EAV:	3.52%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$58,043,925	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$847	\$1,462	\$1,218
Revenue Collected During FY 18:	\$21,819,745	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$18,688,303	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$318	\$455	\$319
Per Capita Expenditures:	\$273	\$427	\$321
Operating Income (loss):	\$3,131,442	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	322.50%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$60,270,076	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$879	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Palestine Village		
Unit Code:	017/025/32	County:	Crawford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$889,150		
Equalized Assessed Valuation:	\$8,822,843		
Population:	1,369		
Employees:			
Full Time:	9		
Part Time:	10		
Salaries Paid:	\$288,173		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$311,876	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$228	\$673	\$514
Revenue Collected During FY 18:	\$526,140	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$644,639	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$384	\$872	\$694
Per Capita Expenditures:	\$471	\$841	\$704
Revenues over (under) Expenditures:	-\$118,499	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$263,377	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$192	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$266,732	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,355	-\$6,072,573	\$237,091

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:	\$69,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$50	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$416.063	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$304	\$1,692	\$1,322
Revenue Collected During FY 18:	\$121.147	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$98.001	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$88	\$550	\$393
Per Capita Expenditures:	\$72	\$502	\$369
Operating Income (loss):	\$23.146	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	448.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$439.209	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$321	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Palmer Village		
Unit Code:	011/050/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$784,073		
Equalized Assessed Valuation:	\$1,850,244		
Population:	248		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$30,480		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,769	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$713	\$1,048	\$581
Revenue Collected During FY 18:	\$66,984	\$310,057	\$126,093
Expenditures During FY 18:	\$46,351	\$288,976	\$119,948
Per Capita Revenue:	\$270	\$884	\$338
Per Capita Expenditures:	\$187	\$828	\$325
Revenues over (under) Expenditures:	\$20,633	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	425.89%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$197,402	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$796	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,971	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$162,431	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$88.314	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$356	\$2,410	\$1,081
Revenue Collected During FY 18:	\$73.963	\$259,125	\$96,372
Expenditures During FY 18:	\$70.906	\$253,615	\$101,344
Per Capita Revenue:	\$298	\$670	\$266
Per Capita Expenditures:	\$286	\$690	\$274
Operating Income (loss):	\$3.057	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	128.86%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$91.371	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$368	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Palmyra Village		
Unit Code:	056/090/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$729,695		
Equalized Assessed Valuation:	\$4,463,214		
Population:	750		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$210,979		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,281,486	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,709	\$1,048	\$581
Revenue Collected During FY 18:	\$490,484	\$310,057	\$126,093
Expenditures During FY 18:	\$350,179	\$288,976	\$119,948
Per Capita Revenue:	\$654	\$884	\$338
Per Capita Expenditures:	\$467	\$828	\$325
Revenues over (under) Expenditures:	\$140,305	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	378.76%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,326,322	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,768	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$490,462	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$835,860	-\$22,956	\$91,815

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:	\$44,000	\$408,875	\$34,803
Per Capita Debt:	\$59	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,086,345	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,448	\$2,410	\$1,081
Revenue Collected During FY 18:	\$303,222	\$259,125	\$96,372
Expenditures During FY 18:	\$379,516	\$253,615	\$101,344
Per Capita Revenue:	\$404	\$670	\$266
Per Capita Expenditures:	\$506	\$690	\$274
Operating Income (loss):	-\$76,294	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	291.30%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,105,520	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,474	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Palos Heights City		
Unit Code:	016/435/30	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,782,898		
Equalized Assessed Valuation:	\$458,253,064		
Population:	12,515		
Employees:			
Full Time:	68		
Part Time:	119		
Salaries Paid:	\$6,624,402		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,384,115	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$430	\$673	\$514
Revenue Collected During FY 18:	\$14,457,745	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,225,396	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,155	\$872	\$694
Per Capita Expenditures:	\$1,057	\$841	\$704
Revenues over (under) Expenditures:	\$1,232,349	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	45.22%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,980,170	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$478	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,158,526	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$19,053,188	-\$6,072,573	\$237,091

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:	\$37,933,686	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,031	\$1,752	\$798
General Obligation Debt over EAV:	1.23%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,431,711	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$834	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,278,564	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,928,849	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$582	\$550	\$393
Per Capita Expenditures:	\$474	\$502	\$369
Operating Income (loss):	\$1,349,715	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	198.71%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,781,426	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$941	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Palos Hills City		
Unit Code:	016/440/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,355,997		
Equalized Assessed Valuation:	\$370,311,623		
Population:	17,410		
Employees:			
Full Time:	70		
Part Time:	101		
Salaries Paid:	\$6,288,058		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,517,598	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$259	\$673	\$514
Revenue Collected During FY 18:	\$9,465,092	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,317,342	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$544	\$872	\$694
Per Capita Expenditures:	\$478	\$841	\$704
Revenues over (under) Expenditures:	\$1,147,750	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	69.10%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,747,497	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$330	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,388,166	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,124,291	-\$6,072,573	\$237,091

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:	\$19,222,736	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,104	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,135,185	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$410	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,477,554	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,008,857	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$372	\$550	\$393
Per Capita Expenditures:	\$345	\$502	\$369
Operating Income (loss):	\$468,697	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	125.18%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,521,733	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$432	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Palos Park Village		
Unit Code:	016/445/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,941,461		
Equalized Assessed Valuation:	\$253,349,367		
Population:	4,847		
Employees:			
Full Time:	36		
Part Time:	49		
Salaries Paid:	\$3,009,072		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,608,836	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$332	\$673	\$514
Revenue Collected During FY 18:	\$4,581,138	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,486,478	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$945	\$872	\$694
Per Capita Expenditures:	\$926	\$841	\$704
Revenues over (under) Expenditures:	\$94,660	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	37.97%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,703,496	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$351	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,011,916	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,411,839	-\$6,072,573	\$237,091

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:	\$1,934,721	\$13,729,977	\$2,917,395
Per Capita Debt:	\$399	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$19,697,871	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.064	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,008,678	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,496,820	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$621	\$550	\$393
Per Capita Expenditures:	\$721	\$502	\$369
Operating Income (loss):	-\$488,142	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	549.35%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,209,729	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.963	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pana City		
Unit Code:	011/055/30	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,705,300		
Equalized Assessed Valuation:	\$37,495,006		
Population:	5,734		
Employees:			
Full Time:	45		
Part Time:	6		
Salaries Paid:	\$2,145,467		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,887,519	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$329	\$673	\$514
Revenue Collected During FY 18:	\$3,630,585	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,562,439	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$633	\$872	\$694
Per Capita Expenditures:	\$621	\$841	\$704
Revenues over (under) Expenditures:	\$68,146	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	56.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,026,760	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$353	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$497,594	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,117,166	-\$6,072,573	\$237,091

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:	\$806,675	\$13,729,977	\$2,917,395
Per Capita Debt:	\$141	\$1,752	\$798
General Obligation Debt over EAV:	1.79%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,010,325	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$699	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,135,655	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,001,961	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$372	\$550	\$393
Per Capita Expenditures:	\$349	\$502	\$369
Operating Income (loss):	\$133,694	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	208.39%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,171,924	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$728	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Panama Village		
Unit Code:	068/067/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$269,960		
Equalized Assessed Valuation:	\$1,465,485		
Population:	343		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$15,030		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,921	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$122	\$1,048	\$581
Revenue Collected During FY 18:	\$155,359	\$310,057	\$126,093
Expenditures During FY 18:	\$101,779	\$288,976	\$119,948
Per Capita Revenue:	\$453	\$884	\$338
Per Capita Expenditures:	\$297	\$828	\$325
Revenues over (under) Expenditures:	\$53,580	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	93.83%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$95,501	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$278	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,334	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$41,417	-\$22,956	\$91,815

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:	\$48,335	\$408,875	\$34,803
Per Capita Debt:	\$141	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$627.594	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.830	\$2,410	\$1,081
Revenue Collected During FY 18:	\$122.578	\$259,125	\$96,372
Expenditures During FY 18:	\$134.443	\$253,615	\$101,344
Per Capita Revenue:	\$357	\$670	\$266
Per Capita Expenditures:	\$392	\$690	\$274
Operating Income (loss):	-\$11.865	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	457.99%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$615.729	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.795	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Panola Village		
Unit Code:	102/055/32	County:	Woodford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$5,531		
Equalized Assessed Valuation:	\$		
Population:	50		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,749	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$995	\$1,048	\$581
Revenue Collected During FY 18:	\$10,709	\$310,057	\$126,093
Expenditures During FY 18:	\$	\$288,976	\$119,948
Per Capita Revenue:	\$214	\$884	\$338
Per Capita Expenditures:	\$	\$828	\$325
Revenues over (under) Expenditures:	\$10,709	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	0.00%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$60,458	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,209	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Papineau Village		
Unit Code:	038/090/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$33,616		
Equalized Assessed Valuation:	\$1,209,761		
Population:	180		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$2,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,993	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$167	\$1,048	\$581
Revenue Collected During FY 18:	\$54,707	\$310,057	\$126,093
Expenditures During FY 18:	\$33,616	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$187	\$828	\$325
Revenues over (under) Expenditures:	\$21,091	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	151.96%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$51,084	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$284	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$76,953	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Paris City		
Unit Code:	023/035/30	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,963,983		
Equalized Assessed Valuation:	\$86,902,218		
Population:	8,337		
Employees:			
Full Time:	65		
Part Time:	29		
Salaries Paid:	\$3,661,491		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,093,151	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$611	\$673	\$514
Revenue Collected During FY 18:	\$6,413,061	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,088,616	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$769	\$872	\$694
Per Capita Expenditures:	\$730	\$841	\$704
Revenues over (under) Expenditures:	\$324,445	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	88.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,417,596	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$650	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,418,753	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,790,560	-\$6,072,573	\$237,091

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:	\$15,040,269	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,804	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$12,951,563	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,554	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,600,245	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,093,411	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$552	\$550	\$393
Per Capita Expenditures:	\$491	\$502	\$369
Operating Income (loss):	\$506,834	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	328.78%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,458,397	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,614	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Park City City		
Unit Code:	049/150/30	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$23,546,000		
Equalized Assessed Valuation:	\$47,945,118		
Population:	7,700		
Employees:			
Full Time:		18	
Part Time:		23	
Salaries Paid:		\$1,669,533	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$342,235	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$44	\$673	\$514
Revenue Collected During FY 18:	\$2,857,729	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,705,261	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$371	\$872	\$694
Per Capita Expenditures:	\$481	\$841	\$704
Revenues over (under) Expenditures:	-\$847,532	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-4.73%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$175,297	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$23	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$442,217	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$617,514	-\$6,072,573	\$237,091

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:	\$350,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$45	\$1,752	\$798
General Obligation Debt over EAV:	0.73%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$711.362	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$92	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,454.195	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$889.246	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$189	\$550	\$393
Per Capita Expenditures:	\$115	\$502	\$369
Operating Income (loss):	\$564.949	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	106.42%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$946.311	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$123	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Park Forest Village		
Unit Code:	016/450/32	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$55,803,064		
Equalized Assessed Valuation:	\$131,918,779		
Population:	21,682		
Employees:			
Full Time:	164		
Part Time:	72		
Salaries Paid:	\$14,407,216		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,004,689	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$738	\$673	\$514
Revenue Collected During FY 18:	\$30,428,255	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$30,923,776	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,403	\$872	\$694
Per Capita Expenditures:	\$1,426	\$841	\$704
Revenues over (under) Expenditures:	-\$495,521	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	50.91%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,742,763	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$726	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,352,072	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$36,806,378	-\$6,072,573	\$237,091

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:	\$70,565,787	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,255	\$1,752	\$798
General Obligation Debt over EAV:	3.02%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$28,612,923	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,320	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,000,597	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,156,641	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$507	\$550	\$393
Per Capita Expenditures:	\$422	\$502	\$369
Operating Income (loss):	\$1,843,956	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	331.15%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$30,321,984	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,398	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Park Ridge City		
Unit Code:	016/455/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,583,457		
Equalized Assessed Valuation:	\$1,573,672,700		
Population:	37,494		
Employees:			
Full Time:	232		
Part Time:	97		
Salaries Paid:	\$19,625,471		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,642,216	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$737	\$548	\$516
Revenue Collected During FY 18:	\$42,320,242	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$38,626,624	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,129	\$1,126	\$1,099
Per Capita Expenditures:	\$1,030	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$3,693,618	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	83.00%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$32,060,216	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$855	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,010,239	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$26,026,241	-\$89,138,099	-\$45,315,959

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:	\$33,656,386	\$133,916,165	\$70,239,988
Per Capita Debt:	\$898	\$2,479	\$1,921
General Obligation Debt over EAV:	1.83%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$47,200,881	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,259	\$1,462	\$1,218
Revenue Collected During FY 18:	\$12,944,542	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$9,551,600	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$345	\$455	\$319
Per Capita Expenditures:	\$255	\$427	\$321
Operating Income (loss):	\$3,392,942	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	498.93%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$47,655,764	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,271	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Parkersburg Village		
Unit Code:	080/030/32	County:	Richland
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,213,100		
Equalized Assessed Valuation:	\$882,670		
Population:	199		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$15,195		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,110	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$292	\$1,048	\$581
Revenue Collected During FY 18:	\$34,957	\$310,057	\$126,093
Expenditures During FY 18:	\$31,860	\$288,976	\$119,948
Per Capita Revenue:	\$176	\$884	\$338
Per Capita Expenditures:	\$160	\$828	\$325
Revenues over (under) Expenditures:	\$3,097	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	183.19%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$58,364	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$293	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,055	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$41,309	-\$22,956	\$91,815

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:	\$236,267	\$408,875	\$34,803
Per Capita Debt:	\$1,187	\$965	\$78
General Obligation Debt over EAV:	1.31%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$928,451	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.666	\$2,410	\$1,081
Revenue Collected During FY 18:	\$63.667	\$259,125	\$96,372
Expenditures During FY 18:	\$124.143	\$253,615	\$101,344
Per Capita Revenue:	\$320	\$670	\$266
Per Capita Expenditures:	\$624	\$690	\$274
Operating Income (loss):	-\$60.476	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	698.57%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$867.221	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.358	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Patoka Village		
Unit Code:	058/050/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$600,950		
Equalized Assessed Valuation:	\$3,881,588		
Population:	650		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$125,201		

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$302,654	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$466	\$1,048	\$581
Revenue Collected During FY 18:	\$270,775	\$310,057	\$126,093
Expenditures During FY 18:	\$226,355	\$288,976	\$119,948
Per Capita Revenue:	\$417	\$884	\$338
Per Capita Expenditures:	\$348	\$828	\$325
Revenues over (under) Expenditures:	\$44,420	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	153.33%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$347,075	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$534	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,722	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$287,353	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,054,244	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,622	\$2,410	\$1,081
Revenue Collected During FY 18:	\$213,928	\$259,125	\$96,372
Expenditures During FY 18:	\$204,268	\$253,615	\$101,344
Per Capita Revenue:	\$329	\$670	\$266
Per Capita Expenditures:	\$314	\$690	\$274
Operating Income (loss):	\$9,660	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	520.84%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,063,904	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,637	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Patterson Village		
Unit Code:	031/050/32	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$159,125		
Equalized Assessed Valuation:	\$574,596		
Population:	134		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$22,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,270	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$286	\$1,048	\$581
Revenue Collected During FY 18:	\$29,130	\$310,057	\$126,093
Expenditures During FY 18:	\$30,647	\$288,976	\$119,948
Per Capita Revenue:	\$217	\$884	\$338
Per Capita Expenditures:	\$229	\$828	\$325
Revenues over (under) Expenditures:	-\$1,517	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	131.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$40,193	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$300	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,565	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$30,628	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$163.999	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.224	\$2,410	\$1,081
Revenue Collected During FY 18:	\$58.578	\$259,125	\$96,372
Expenditures During FY 18:	\$75.315	\$253,615	\$101,344
Per Capita Revenue:	\$437	\$670	\$266
Per Capita Expenditures:	\$562	\$690	\$274
Operating Income (loss):	-\$16.737	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	278.57%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$209.802	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.566	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Paw Paw Village		
Unit Code:	052/050/32	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,558,000		
Equalized Assessed Valuation:	\$7,642,058		
Population:	870		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$106,415		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$563,761	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$648	\$1,048	\$581
Revenue Collected During FY 18:	\$498,586	\$310,057	\$126,093
Expenditures During FY 18:	\$391,463	\$288,976	\$119,948
Per Capita Revenue:	\$573	\$884	\$338
Per Capita Expenditures:	\$450	\$828	\$325
Revenues over (under) Expenditures:	\$107,123	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	161.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$631,661	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$726	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$487,733	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$143,928	-\$22,956	\$91,815

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:	\$504,581	\$408,875	\$34,803
Per Capita Debt:	\$580	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,247,280	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,434	\$2,410	\$1,081
Revenue Collected During FY 18:	\$225,636	\$259,125	\$96,372
Expenditures During FY 18:	\$299,741	\$253,615	\$101,344
Per Capita Revenue:	\$259	\$670	\$266
Per Capita Expenditures:	\$345	\$690	\$274
Operating Income (loss):	-\$74,105	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	404.48%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,212,398	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,394	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pawnee Village		
Unit Code:	083/085/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,898,331		
Equalized Assessed Valuation:	\$37,840,098		
Population:	2,700		
Employees:			
Full Time:	16		
Part Time:	7		
Salaries Paid:	\$877,229		

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,020,630	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$378	\$673	\$514
Revenue Collected During FY 18:	\$1,253,448	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,206,202	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$464	\$872	\$694
Per Capita Expenditures:	\$447	\$841	\$704
Revenues over (under) Expenditures:	\$47,246	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	92.68%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,117,876	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$414	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$197,106	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$397,637	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,875,894	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,065	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,899,782	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,692,129	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$704	\$550	\$393
Per Capita Expenditures:	\$627	\$502	\$369
Operating Income (loss):	\$207,653	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	179.27%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,033,547	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,124	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Paxton City		
Unit Code:	027/035/30	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,732,761		
Equalized Assessed Valuation:	\$44,771,148		
Population:	4,473		
Employees:			
Full Time:	19		
Part Time:	22		
Salaries Paid:	\$1,070,684		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,650,086	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$816	\$673	\$514
Revenue Collected During FY 18:	\$2,235,236	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,955,110	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$500	\$872	\$694
Per Capita Expenditures:	\$437	\$841	\$704
Revenues over (under) Expenditures:	\$280,126	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	200.84%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,926,666	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$878	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,790,760	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,221,831	-\$6,072,573	\$237,091

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:	\$1,771,445	\$13,729,977	\$2,917,395
Per Capita Debt:	\$396	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,287,139	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$511	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,334,774	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,293,438	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$298	\$550	\$393
Per Capita Expenditures:	\$289	\$502	\$369
Operating Income (loss):	\$41,336	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	180.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,332,023	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$521	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Payson Village		
Unit Code:	001/060/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$805,810		
Equalized Assessed Valuation:	\$8,709,626		
Population:	1,026		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$151,021		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$305,254	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$298	\$673	\$514
Revenue Collected During FY 18:	\$237,678	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$215,828	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$232	\$872	\$694
Per Capita Expenditures:	\$210	\$841	\$704
Revenues over (under) Expenditures:	\$21,850	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	151.56%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$327,104	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$319	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$314,463	-\$6,072,573	\$237,091

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:	\$1,482,139	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,445	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,365,468	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,331	\$1,692	\$1,322
Revenue Collected During FY 18:	\$370,959	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$480,520	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$362	\$550	\$393
Per Capita Expenditures:	\$468	\$502	\$369
Operating Income (loss):	-\$109,561	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	261.36%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,255,907	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,224	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pearl Village		
Unit Code:	075/070/32	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,298		
Equalized Assessed Valuation:	\$560,080		
Population:	138		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$7,505		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,191	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$277	\$1,048	\$581
Revenue Collected During FY 18:	\$48,509	\$310,057	\$126,093
Expenditures During FY 18:	\$51,756	\$288,976	\$119,948
Per Capita Revenue:	\$352	\$884	\$338
Per Capita Expenditures:	\$375	\$828	\$325
Revenues over (under) Expenditures:	-\$3,247	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	67.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$34,944	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$253	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$35,396	-\$22,956	\$91,815

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:	\$74,750	\$408,875	\$34,803
Per Capita Debt:	\$542	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$97.651	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$708	\$2,410	\$1,081
Revenue Collected During FY 18:	\$59.064	\$259,125	\$96,372
Expenditures During FY 18:	\$28.475	\$253,615	\$101,344
Per Capita Revenue:	\$428	\$670	\$266
Per Capita Expenditures:	\$206	\$690	\$274
Operating Income (loss):	\$30.589	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	450.36%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$128.240	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$929	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pearl City Village		
Unit Code:	089/045/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,159,375		
Equalized Assessed Valuation:	\$5,149,246		
Population:	780		
Employees:			
Full Time:	1		
Part Time:	18		
Salaries Paid:	\$112,748		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,249,413	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,602	\$1,048	\$581
Revenue Collected During FY 18:	\$750,115	\$310,057	\$126,093
Expenditures During FY 18:	\$301,216	\$288,976	\$119,948
Per Capita Revenue:	\$962	\$884	\$338
Per Capita Expenditures:	\$386	\$828	\$325
Revenues over (under) Expenditures:	\$448,899	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	538.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,621,200	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,078	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$643,183	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$760,513	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,356,487	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,021	\$2,410	\$1,081
Revenue Collected During FY 18:	\$162,397	\$259,125	\$96,372
Expenditures During FY 18:	\$230,993	\$253,615	\$101,344
Per Capita Revenue:	\$208	\$670	\$266
Per Capita Expenditures:	\$296	\$690	\$274
Operating Income (loss):	-\$68,596	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	990.46%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,287,891	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,933	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pecatonica Village		
Unit Code:	101/030/32	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,348,477		
Equalized Assessed Valuation:	\$26,265,203		
Population:	2,195		
Employees:			
Full Time:	7		
Part Time:	10		
Salaries Paid:	\$407,302		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,283,365	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$585	\$673	\$514
Revenue Collected During FY 18:	\$875,638	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$641,506	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$399	\$872	\$694
Per Capita Expenditures:	\$292	\$841	\$704
Revenues over (under) Expenditures:	\$234,132	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	236.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,517,497	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$691	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$490,893	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$704,398	-\$6,072,573	\$237,091

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:	\$3,763,971	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,715	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,017,489	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.197	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,387,509	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$979,403	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$632	\$550	\$393
Per Capita Expenditures:	\$446	\$502	\$369
Operating Income (loss):	\$408,106	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	758.18%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,425,595	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.383	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Peoria City		
Unit Code:	072/065/30	County:	Peoria
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$280,178,463		
Equalized Assessed Valuation:	\$2,113,620,362		
Population:	111,388		
Employees:			
	Full Time:	681	
	Part Time:	93	
	Salaries Paid:	\$66,080,302	

Blended Component Units

Number Submitted = 3
 Firemen's Pension Fund of Peoria
 Peoria Foreign Fire Insurance Board
 Police Pension Fund of Peoria

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,368,369	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$309	\$548	\$516
Revenue Collected During FY 18:	\$150,683,382	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$137,560,256	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,353	\$1,126	\$1,099
Per Capita Expenditures:	\$1,235	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$13,123,126	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	27.27%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$37,513,267	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$337	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,008,207	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$424,638,495	-\$89,138,099	-\$45,315,959

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:	\$189,334,240	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,700	\$2,479	\$1,921
General Obligation Debt over EAV:	8.16%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,462	\$1,218
Revenue Collected During FY 18:	\$5,288,654	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$3,289,395	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$47	\$455	\$319
Per Capita Expenditures:	\$30	\$427	\$321
Operating Income (loss):	\$1,999,259	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	260.72%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$8,576,151	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$77	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Peoria Heights Village		
Unit Code:	072/070/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,475,704		
Equalized Assessed Valuation:	\$95,599,248		
Population:	6,150		
Employees:			
Full Time:	33		
Part Time:	10		
Salaries Paid:	\$217,489		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,171,973	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$191	\$673	\$514
Revenue Collected During FY 18:	\$4,642,960	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,417,894	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$755	\$872	\$694
Per Capita Expenditures:	\$718	\$841	\$704
Revenues over (under) Expenditures:	\$225,066	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	31.62%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,397,039	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$227	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$409,103	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,103,315	-\$6,072,573	\$237,091

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:	\$4,677,619	\$13,729,977	\$2,917,395
Per Capita Debt:	\$761	\$1,752	\$798
General Obligation Debt over EAV:	1.91%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,458,822	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$400	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,233,143	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,142,883	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$201	\$550	\$393
Per Capita Expenditures:	\$186	\$502	\$369
Operating Income (loss):	\$90,260	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	223.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,549,082	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$414	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Peotone Village		
Unit Code:	099/095/32	County:	Will
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,946,527		
Equalized Assessed Valuation:	\$87,789,258		
Population:	4,150		
Employees:			
Full Time:	19		
Part Time:	10		
Salaries Paid:	\$1,360,035		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,537,535	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$370	\$673	\$514
Revenue Collected During FY 18:	\$2,708,536	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,377,565	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$653	\$872	\$694
Per Capita Expenditures:	\$814	\$841	\$704
Revenues over (under) Expenditures:	-\$669,029	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	36.08%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,218,506	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$294	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,385,259	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$4,205,520	-\$6,072,573	\$237,091

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:	\$558,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$134	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,332,324	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,526	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,113,888	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,190,372	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$268	\$550	\$393
Per Capita Expenditures:	\$287	\$502	\$369
Operating Income (loss):	-\$76,484	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	529.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,307,237	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,520	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Percy Village		
Unit Code:	079/040/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,697,257		
Equalized Assessed Valuation:	\$6,304,368		
Population:	929		
Employees:			
Full Time:	4		
Part Time:	14		
Salaries Paid:	\$156,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$442,381	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$476	\$1,048	\$581
Revenue Collected During FY 18:	\$326,816	\$310,057	\$126,093
Expenditures During FY 18:	\$318,121	\$288,976	\$119,948
Per Capita Revenue:	\$352	\$884	\$338
Per Capita Expenditures:	\$342	\$828	\$325
Revenues over (under) Expenditures:	\$8,695	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	141.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$450,373	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$485	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$233,642	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$202,966	-\$22,956	\$91,815

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:	\$216,360	\$408,875	\$34,803
Per Capita Debt:	\$233	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$597.797	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$643	\$2,410	\$1,081
Revenue Collected During FY 18:	\$241.887	\$259,125	\$96,372
Expenditures During FY 18:	\$230.117	\$253,615	\$101,344
Per Capita Revenue:	\$260	\$670	\$266
Per Capita Expenditures:	\$248	\$690	\$274
Operating Income (loss):	\$11.770	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	265.20%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$610.270	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$657	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Perry Village		
Unit Code:	075/075/32	County:	Pike
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$465,000		
Equalized Assessed Valuation:	\$2,041,342		
Population:	387		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$48,622		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$423,900	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,095	\$1,048	\$581
Revenue Collected During FY 18:	\$113,011	\$310,057	\$126,093
Expenditures During FY 18:	\$126,196	\$288,976	\$119,948
Per Capita Revenue:	\$292	\$884	\$338
Per Capita Expenditures:	\$326	\$828	\$325
Revenues over (under) Expenditures:	-\$13,185	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	325.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$410,715	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,061	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,856	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$389,859	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$636.519	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.645	\$2,410	\$1,081
Revenue Collected During FY 18:	\$135.679	\$259,125	\$96,372
Expenditures During FY 18:	\$137.339	\$253,615	\$101,344
Per Capita Revenue:	\$351	\$670	\$266
Per Capita Expenditures:	\$355	\$690	\$274
Operating Income (loss):	-\$1.660	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	462.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$634.857	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.640	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Peru City		
Unit Code:	050/085/30	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,485,247		
Equalized Assessed Valuation:	\$288,584,987		
Population:	9,893		
Employees:			
Full Time:	67		
Part Time:	25		
Salaries Paid:	\$5,263,589		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,781,596	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,090	\$673	\$514
Revenue Collected During FY 18:	\$18,498,673	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$18,761,943	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,870	\$872	\$694
Per Capita Expenditures:	\$1,896	\$841	\$704
Revenues over (under) Expenditures:	-\$263,270	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	56.20%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,545,111	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,066	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,050,360	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,962,522	-\$6,072,573	\$237,091

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:	\$15,668,921	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,584	\$1,752	\$798
General Obligation Debt over EAV:	3.43%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$61,035,041	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$6.170	\$1,692	\$1,322
Revenue Collected During FY 18:	\$32,443,061	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$30,001,412	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$3.279	\$550	\$393
Per Capita Expenditures:	\$3.033	\$502	\$369
Operating Income (loss):	\$2,441,649	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	211.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$63,463,010	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$6.415	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pesotum Village		
Unit Code:	010/070/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$455,836		
Equalized Assessed Valuation:	\$8,491,942		
Population:	551		
Employees:			
	Full Time:		
	Part Time:	20	
	Salaries Paid:	\$50,852	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$299,240	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$543	\$1,048	\$581
Revenue Collected During FY 18:	\$174,559	\$310,057	\$126,093
Expenditures During FY 18:	\$186,406	\$288,976	\$119,948
Per Capita Revenue:	\$317	\$884	\$338
Per Capita Expenditures:	\$338	\$828	\$325
Revenues over (under) Expenditures:	-\$11,847	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	154.18%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$287,393	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$522	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,343	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$256,050	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Petersburg City		
Unit Code:	065/025/30	County:	Menard
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,249,821		
Equalized Assessed Valuation:	\$31,892,389		
Population:	2,200		
Employees:			
Full Time:	20		
Part Time:	15		
Salaries Paid:	\$807,826		

Blended Component Units

Number Submitted = 1
Road District 8, Menard County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$762,632	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$347	\$673	\$514
Revenue Collected During FY 18:	\$1,246,571	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,192,852	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$567	\$872	\$694
Per Capita Expenditures:	\$542	\$841	\$704
Revenues over (under) Expenditures:	\$53,719	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$840,102	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$382	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$635,983	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$237,440	-\$6,072,573	\$237,091

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:	\$2,572,586	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,169	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,233,669	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,379	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,370,495	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,125,870	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$623	\$550	\$393
Per Capita Expenditures:	\$512	\$502	\$369
Operating Income (loss):	\$244,625	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	486.58%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,478,294	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,490	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Phillipstown Village		
Unit Code:	097/045/32	County:	White
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$5,522		
Equalized Assessed Valuation:	\$216,370		
Population:	40		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,904	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$173	\$1,048	\$581
Revenue Collected During FY 18:	\$6,965	\$310,057	\$126,093
Expenditures During FY 18:	\$5,522	\$288,976	\$119,948
Per Capita Revenue:	\$174	\$884	\$338
Per Capita Expenditures:	\$138	\$828	\$325
Revenues over (under) Expenditures:	\$1,443	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	151.16%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$8,347	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$209	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,518	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Philo Village		
Unit Code:	010/075/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,459,770		
Equalized Assessed Valuation:	\$25,342,051		
Population:	1,560		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$144,462		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$608,296	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$390	\$673	\$514
Revenue Collected During FY 18:	\$649,723	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$872,332	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$416	\$872	\$694
Per Capita Expenditures:	\$559	\$841	\$704
Revenues over (under) Expenditures:	-\$222,609	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	59.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$515,687	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$331	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,305	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$272,077	-\$6,072,573	\$237,091

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:	\$369,163	\$13,729,977	\$2,917,395
Per Capita Debt:	\$237	\$1,752	\$798
General Obligation Debt over EAV:	0.17%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Phoenix Village		
Unit Code:	016/460/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,437,204		
Equalized Assessed Valuation:	\$5,541,934		
Population:	1,964		
Employees:			
Full Time:	6		
Part Time:	142		
Salaries Paid:	\$1,046,679		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,332,859	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$679	\$673	\$514
Revenue Collected During FY 18:	\$2,155,201	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,009,329	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,097	\$872	\$694
Per Capita Expenditures:	\$1,023	\$841	\$704
Revenues over (under) Expenditures:	\$145,872	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	72.79%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,462,679	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$745	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,809	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,284,877	-\$6,072,573	\$237,091

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:	\$440,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$224	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,123,646	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$572	\$1,692	\$1,322
Revenue Collected During FY 18:	\$673,496	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$690,723	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$343	\$550	\$393
Per Capita Expenditures:	\$352	\$502	\$369
Operating Income (loss):	-\$17,227	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	160.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,105,435	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$563	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pierron Village		
Unit Code:	003/030/32	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,249,426		
Equalized Assessed Valuation:	\$3,149,248		
Population:	554		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$160,980		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$324,012	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$585	\$1,048	\$581
Revenue Collected During FY 18:	\$155,480	\$310,057	\$126,093
Expenditures During FY 18:	\$185,259	\$288,976	\$119,948
Per Capita Revenue:	\$281	\$884	\$338
Per Capita Expenditures:	\$334	\$828	\$325
Revenues over (under) Expenditures:	-\$29,779	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	166.21%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$307,910	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$556	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141,534	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$116,428	-\$22,956	\$91,815

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:	\$203,400	\$408,875	\$34,803
Per Capita Debt:	\$367	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,238,165	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4,040	\$2,410	\$1,081
Revenue Collected During FY 18:	\$426,651	\$259,125	\$96,372
Expenditures During FY 18:	\$493,064	\$253,615	\$101,344
Per Capita Revenue:	\$770	\$670	\$266
Per Capita Expenditures:	\$890	\$690	\$274
Operating Income (loss):	-\$66,413	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	442.76%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,183,075	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,941	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pinckneyville City		
Unit Code:	073/020/30	County:	Perry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,518,465		
Equalized Assessed Valuation:	\$33,670,010		
Population:	5,536		
Employees:			
Full Time:		33	
Part Time:		72	
Salaries Paid:	\$1,879,385		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,636,885	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$838	\$673	\$514
Revenue Collected During FY 18:	\$2,952,411	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,949,230	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$533	\$872	\$694
Per Capita Expenditures:	\$713	\$841	\$704
Revenues over (under) Expenditures:	-\$996,819	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	98.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,908,854	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$706	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,157,674	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$438,265	-\$6,072,573	\$237,091

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:	\$270,499	\$13,729,977	\$2,917,395
Per Capita Debt:	\$49	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,650,121	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,466	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,654,141	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,459,993	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$841	\$550	\$393
Per Capita Expenditures:	\$625	\$502	\$369
Operating Income (loss):	\$1,194,148	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	393.36%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,610,068	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,458	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pingree Grove Village		
Unit Code:	045/075/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,331,688		
Equalized Assessed Valuation:	\$190,428,459		
Population:	4,532		
Employees:			
Full Time:	17		
Part Time:	14		
Salaries Paid:	\$1,230,113		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,998,611	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$662	\$673	\$514
Revenue Collected During FY 18:	\$2,850,132	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,339,249	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$629	\$872	\$694
Per Capita Expenditures:	\$516	\$841	\$704
Revenues over (under) Expenditures:	\$510,883	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	141.48%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,309,494	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$730	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,130,096	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,853,017	-\$6,072,573	\$237,091

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:	\$5,739,394	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,266	\$1,752	\$798
General Obligation Debt over EAV:	0.77%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$33,920,207	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$7.485	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,767,558	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,846,133	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$611	\$550	\$393
Per Capita Expenditures:	\$628	\$502	\$369
Operating Income (loss):	-\$78,575	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1189.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$33,841,632	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$7.467	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Piper City Village		
Unit Code:	027/040/32	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$533,500		
Equalized Assessed Valuation:	\$6,665,432		
Population:	765		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$64,185		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$380,381	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$497	\$1,048	\$581
Revenue Collected During FY 18:	\$349,410	\$310,057	\$126,093
Expenditures During FY 18:	\$311,262	\$288,976	\$119,948
Per Capita Revenue:	\$457	\$884	\$338
Per Capita Expenditures:	\$407	\$828	\$325
Revenues over (under) Expenditures:	\$38,148	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	134.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$418,529	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$547	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$134,667	\$6,514	\$
Total Unreserved Funds:	\$283,862	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$123,851	\$408,875	\$34,803
Per Capita Debt:	\$162	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$183.095	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$239	\$2,410	\$1,081
Revenue Collected During FY 18:	\$87.494	\$259,125	\$96,372
Expenditures During FY 18:	\$50.777	\$253,615	\$101,344
Per Capita Revenue:	\$114	\$670	\$266
Per Capita Expenditures:	\$66	\$690	\$274
Operating Income (loss):	\$36.717	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	432.90%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$219.812	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$287	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pittsburg Village		
Unit Code:	100/070/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,264,020		
Equalized Assessed Valuation:	\$3,524,615		
Population:	575		
Employees:			
	Full Time:	3	
	Part Time:	9	
	Salaries Paid:	\$236,534	

Blended Component Units
Number Submitted = 1
Pittsburg Volunteer Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$425,077	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$739	\$1,048	\$581
Revenue Collected During FY 18:	\$258,682	\$310,057	\$126,093
Expenditures During FY 18:	\$239,137	\$288,976	\$119,948
Per Capita Revenue:	\$450	\$884	\$338
Per Capita Expenditures:	\$416	\$828	\$325
Revenues over (under) Expenditures:	\$19,545	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	188.65%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$451,122	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$785	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,201	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$373,413	-\$22,956	\$91,815

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:	\$1,100,000	\$408,875	\$34,803
Per Capita Debt:	\$1,913	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,603,843	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.528	\$2,410	\$1,081
Revenue Collected During FY 18:	\$901,042	\$259,125	\$96,372
Expenditures During FY 18:	\$839,126	\$253,615	\$101,344
Per Capita Revenue:	\$1.567	\$670	\$266
Per Capita Expenditures:	\$1.459	\$690	\$274
Operating Income (loss):	\$61,916	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	316.91%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,659,259	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.625	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pittsfield City		
Unit Code:	075/080/30	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,056,634		
Equalized Assessed Valuation:	\$54,795,925		
Population:	4,576		
Employees:			
Full Time:	26		
Part Time:	21		
Salaries Paid:	\$1,302,689		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,937,349	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$423	\$673	\$514
Revenue Collected During FY 18:	\$2,624,738	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,018,938	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$574	\$872	\$694
Per Capita Expenditures:	\$660	\$841	\$704
Revenues over (under) Expenditures:	-\$394,200	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	59.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,794,187	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$392	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$625,720	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$883,274	-\$6,072,573	\$237,091

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:	\$7,599,085	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,661	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,150,038	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,000	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,261,812	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,989,891	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$713	\$550	\$393
Per Capita Expenditures:	\$653	\$502	\$369
Operating Income (loss):	\$271,921	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	302.12%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,033,062	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,974	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Plainfield Village		
Unit Code:	099/100/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$59,149,022		
Equalized Assessed Valuation:	\$1,331,983,481		
Population:	42,138		
Employees:			
Full Time:	135		
Part Time:	17		
Salaries Paid:	\$12,233,137		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,536,481	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$345	\$548	\$516
Revenue Collected During FY 18:	\$27,842,890	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$26,471,723	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$661	\$1,126	\$1,099
Per Capita Expenditures:	\$628	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,371,167	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	58.10%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$15,379,317	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$365	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,361,935	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$10,184,052	-\$89,138,099	-\$45,315,959

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:	\$55,401,617	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,315	\$2,479	\$1,921
General Obligation Debt over EAV:	1.76%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$99,030,478	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,350	\$1,462	\$1,218
Revenue Collected During FY 18:	\$18,727,917	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$16,554,917	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$444	\$455	\$319
Per Capita Expenditures:	\$393	\$427	\$321
Operating Income (loss):	\$2,173,000	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	606.73%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$100,442,884	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,384	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Plainville Village		
Unit Code:	001/065/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$55,340		
Equalized Assessed Valuation:	\$1,793,140		
Population:	122		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$24,360		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$145,381	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,192	\$1,048	\$581
Revenue Collected During FY 18:	\$64,687	\$310,057	\$126,093
Expenditures During FY 18:	\$39,934	\$288,976	\$119,948
Per Capita Revenue:	\$530	\$884	\$338
Per Capita Expenditures:	\$327	\$828	\$325
Revenues over (under) Expenditures:	\$24,753	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	426.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$170,134	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,395	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,563	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$156,571	-\$22,956	\$91,815

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:	\$5,000	\$408,875	\$34,803
Per Capita Debt:	\$41	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$697.865	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.720	\$2,410	\$1,081
Revenue Collected During FY 18:	\$59.027	\$259,125	\$96,372
Expenditures During FY 18:	\$26.263	\$253,615	\$101,344
Per Capita Revenue:	\$484	\$670	\$266
Per Capita Expenditures:	\$215	\$690	\$274
Operating Income (loss):	\$32.764	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	2781.97%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$730.629	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.989	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Plano City		
Unit Code:	047/030/30	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,020,132		
Equalized Assessed Valuation:	\$190,159,413		
Population:	10,856		
Employees:			
	Full Time:	51	
	Part Time:	10	
	Salaries Paid:	\$3,373,523	

Blended Component Units
Number Submitted = 1
Plano City Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,586,485	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$330	\$673	\$514
Revenue Collected During FY 18:	\$7,694,898	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,726,202	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$709	\$872	\$694
Per Capita Expenditures:	\$712	\$841	\$704
Revenues over (under) Expenditures:	-\$31,304	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	39.51%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,052,792	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$281	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,632,027	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,987,300	-\$6,072,573	\$237,091

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:	\$4,953,068	\$13,729,977	\$2,917,395
Per Capita Debt:	\$456	\$1,752	\$798
General Obligation Debt over EAV:	2.02%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$52,093,812	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4,799	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,823,508	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,554,678	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$260	\$550	\$393
Per Capita Expenditures:	\$327	\$502	\$369
Operating Income (loss):	-\$731,170	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1595.38%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$56,710,506	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5,224	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Plattville Village														
Unit Code:	047/030/32	County:	Kendall												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$56,130														
Equalized Assessed Valuation:	\$5,676,607														
Population:	259														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$199,017	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$768	\$1,048	\$581
Revenue Collected During FY 18:	\$46,158	\$310,057	\$126,093
Expenditures During FY 18:	\$39,319	\$288,976	\$119,948
Per Capita Revenue:	\$178	\$884	\$338
Per Capita Expenditures:	\$152	\$828	\$325
Revenues over (under) Expenditures:	\$6,839	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	523.55%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$205,856	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$795	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$205,856	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pleasant Hill Village		
Unit Code:	075/085/32	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$958,325		
Equalized Assessed Valuation:	\$6,296,733		
Population:	940		
Employees:			
Full Time:	2		
Part Time:	20		
Salaries Paid:	\$188,296		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$367,037	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$390	\$1,048	\$581
Revenue Collected During FY 18:	\$258,451	\$310,057	\$126,093
Expenditures During FY 18:	\$252,901	\$288,976	\$119,948
Per Capita Revenue:	\$275	\$884	\$338
Per Capita Expenditures:	\$269	\$828	\$325
Revenues over (under) Expenditures:	\$5,550	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	147.33%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$372,587	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$396	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160,926	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$160,200	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,391,943	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,545	\$2,410	\$1,081
Revenue Collected During FY 18:	\$662,697	\$259,125	\$96,372
Expenditures During FY 18:	\$477,249	\$253,615	\$101,344
Per Capita Revenue:	\$705	\$670	\$266
Per Capita Expenditures:	\$508	\$690	\$274
Operating Income (loss):	\$185,448	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	540.05%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,577,391	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,742	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pleasant Plains Village		
Unit Code:	083/090/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,032,988		
Equalized Assessed Valuation:	\$11,947,799		
Population:	802		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$224,969		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,307	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$362	\$1,048	\$581
Revenue Collected During FY 18:	\$360,701	\$310,057	\$126,093
Expenditures During FY 18:	\$311,368	\$288,976	\$119,948
Per Capita Revenue:	\$450	\$884	\$338
Per Capita Expenditures:	\$388	\$828	\$325
Revenues over (under) Expenditures:	\$49,333	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	121.93%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$379,640	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$473	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,783	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$198,857	-\$22,956	\$91,815

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:	\$1,277,954	\$408,875	\$34,803
Per Capita Debt:	\$1,593	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,539,605	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.660	\$2,410	\$1,081
Revenue Collected During FY 18:	\$467,002	\$259,125	\$96,372
Expenditures During FY 18:	\$488,724	\$253,615	\$101,344
Per Capita Revenue:	\$582	\$670	\$266
Per Capita Expenditures:	\$609	\$690	\$274
Operating Income (loss):	-\$21,722	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	924.42%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$4,517,883	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.633	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Plymouth Village		
Unit Code:	034/065/32	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$564,835		
Equalized Assessed Valuation:	\$1,782,342		
Population:	521		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$51,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$238,165	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$457	\$1,048	\$581
Revenue Collected During FY 18:	\$283,793	\$310,057	\$126,093
Expenditures During FY 18:	\$250,261	\$288,976	\$119,948
Per Capita Revenue:	\$545	\$884	\$338
Per Capita Expenditures:	\$480	\$828	\$325
Revenues over (under) Expenditures:	\$33,532	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	108.05%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$270,412	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$519	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,876	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$213,536	-\$22,956	\$91,815

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:	\$590,000	\$408,875	\$34,803
Per Capita Debt:	\$1,132	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,492,765	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4,785	\$2,410	\$1,081
Revenue Collected During FY 18:	\$219,249	\$259,125	\$96,372
Expenditures During FY 18:	\$212,500	\$253,615	\$101,344
Per Capita Revenue:	\$421	\$670	\$266
Per Capita Expenditures:	\$408	\$690	\$274
Operating Income (loss):	\$6,749	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1171.71%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,489,893	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4,779	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pocahontas Village		
Unit Code:	003/035/32	County:	Bond
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$785,505		
Equalized Assessed Valuation:	\$5,218,884		
Population:	784		
Employees:			
Full Time:	4		
Part Time:	15		
Salaries Paid:	\$200,824		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$479,012	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$611	\$1,048	\$581
Revenue Collected During FY 18:	\$384,708	\$310,057	\$126,093
Expenditures During FY 18:	\$333,425	\$288,976	\$119,948
Per Capita Revenue:	\$491	\$884	\$338
Per Capita Expenditures:	\$425	\$828	\$325
Revenues over (under) Expenditures:	\$51,283	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	141.43%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$471,563	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$601	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$155,157	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$258,113	-\$22,956	\$91,815

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:	\$634,000	\$408,875	\$34,803
Per Capita Debt:	\$809	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$148.473	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$189	\$2,410	\$1,081
Revenue Collected During FY 18:	\$265.905	\$259,125	\$96,372
Expenditures During FY 18:	\$388.784	\$253,615	\$101,344
Per Capita Revenue:	\$339	\$670	\$266
Per Capita Expenditures:	\$496	\$690	\$274
Operating Income (loss):	-\$122.879	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	21.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$84.326	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$108	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Polo City		
Unit Code:	071/050/30	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,693,000		
Equalized Assessed Valuation:	\$23,578,712		
Population:	2,213		
Employees:			
Full Time:	13		
Part Time:	24		
Salaries Paid:	\$639,902		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,404,918	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$635	\$673	\$514
Revenue Collected During FY 18:	\$1,197,500	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,318,673	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$541	\$872	\$694
Per Capita Expenditures:	\$596	\$841	\$704
Revenues over (under) Expenditures:	-\$121,173	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	97.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,283,745	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$580	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$156,090	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,069,303	-\$6,072,573	\$237,091

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:	\$7,054,932	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,188	\$1,752	\$798
General Obligation Debt over EAV:	1.19%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,217,707	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,810	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,257,358	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,172,242	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$568	\$550	\$393
Per Capita Expenditures:	\$530	\$502	\$369
Operating Income (loss):	\$85,116	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	537.67%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,302,823	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,848	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pontiac City		
Unit Code:	053/065/30	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,441,800		
Equalized Assessed Valuation:	\$109,000,000		
Population:	11,809		
Employees:			
Full Time:	79		
Part Time:	106		
Salaries Paid:	\$4,815,577		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,028,807	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$256	\$673	\$514
Revenue Collected During FY 18:	\$8,595,121	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,208,922	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$728	\$872	\$694
Per Capita Expenditures:	\$780	\$841	\$704
Revenues over (under) Expenditures:	-\$613,801	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	31.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,886,631	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$244	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$2,885,578	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$	-\$6,072,573	\$237,091

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:	\$8,508,022	\$13,729,977	\$2,917,395
Per Capita Debt:	\$720	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,768,627	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$743	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,794,132	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,698,670	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$321	\$550	\$393
Per Capita Expenditures:	\$313	\$502	\$369
Operating Income (loss):	\$95,462	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	286.66%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,602,464	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$898	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pontoon Beach Village		
Unit Code:	057/095/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,698,743		
Equalized Assessed Valuation:	\$68,085,600		
Population:	5,609		
Employees:			
Full Time:		26	
Part Time:		24	
Salaries Paid:		\$1,565,652	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,262,221	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$225	\$673	\$514
Revenue Collected During FY 18:	\$7,716,085	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,197,738	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,376	\$872	\$694
Per Capita Expenditures:	\$1,283	\$841	\$704
Revenues over (under) Expenditures:	\$518,347	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	24.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,780,568	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$317	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,202,579	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$6,397,785	-\$6,072,573	\$237,091

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:	\$9,332,265	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,664	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pontosuc Village		
Unit Code:	034/070/32	County:	Hancock
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,480		
Equalized Assessed Valuation:	\$1,434,219		
Population:	142		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$4,331		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$124,733	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$878	\$1,048	\$581
Revenue Collected During FY 18:	\$42,013	\$310,057	\$126,093
Expenditures During FY 18:	\$26,590	\$288,976	\$119,948
Per Capita Revenue:	\$296	\$884	\$338
Per Capita Expenditures:	\$187	\$828	\$325
Revenues over (under) Expenditures:	\$15,423	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	527.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$140,156	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$987	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,632	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$54,854	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Poplar Grove Village		
Unit Code:	004/020/32	County:	Boone
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,754,040		
Equalized Assessed Valuation:	\$88,007,396		
Population:	5,054		
Employees:			
Full Time:			10
Part Time:			10
Salaries Paid:	\$445,551		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,538,478	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$502	\$673	\$514
Revenue Collected During FY 18:	\$1,796,411	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,066,818	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$355	\$872	\$694
Per Capita Expenditures:	\$211	\$841	\$704
Revenues over (under) Expenditures:	\$729,593	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	228.71%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,439,950	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$483	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$543,704	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,312,244	-\$6,072,573	\$237,091

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:	\$6,802,176	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,346	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,155,693	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,614	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,570,106	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,661,661	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$311	\$550	\$393
Per Capita Expenditures:	\$329	\$502	\$369
Operating Income (loss):	-\$91,555	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	490.93%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,157,604	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,614	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Port Barrington Village		
Unit Code:	063/030/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,099,922		
Equalized Assessed Valuation:	\$46,481,500		
Population:	1,250		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$144,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,474,848	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,180	\$673	\$514
Revenue Collected During FY 18:	\$634,390	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$623,407	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$508	\$872	\$694
Per Capita Expenditures:	\$499	\$841	\$704
Revenues over (under) Expenditures:	\$10,983	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	238.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,485,831	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,189	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$529,520	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,028,359	-\$6,072,573	\$237,091

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:	\$732,633	\$13,729,977	\$2,917,395
Per Capita Debt:	\$586	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Port Byron Village		
Unit Code:	081/060/32	County:	Rock Island
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,526,571		
Equalized Assessed Valuation:	\$30,134,246		
Population:	1,647		
Employees:			
Full Time:	3		
Part Time:	20		
Salaries Paid:	\$241,406		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,679,025	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,019	\$673	\$514
Revenue Collected During FY 18:	\$1,680,930	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,242,735	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,021	\$872	\$694
Per Capita Expenditures:	\$755	\$841	\$704
Revenues over (under) Expenditures:	\$438,195	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	150.22%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,866,866	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,133	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$822,489	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,044,377	-\$6,072,573	\$237,091

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:	\$4,922,459	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,989	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,606,969	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,797	\$1,692	\$1,322
Revenue Collected During FY 18:	\$620,877	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$775,021	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$377	\$550	\$393
Per Capita Expenditures:	\$471	\$502	\$369
Operating Income (loss):	-\$154,144	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	606.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,703,179	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,856	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Posen City		
Unit Code:	016/465/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,301,658		
Equalized Assessed Valuation:	\$57,178,766		
Population:	5,914		
Employees:			
Full Time:	36		
Part Time:	84		
Salaries Paid:	\$2,263,633		

Blended Component Units
Number Submitted = 2 Fire Pension Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,777,569	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$470	\$673	\$514
Revenue Collected During FY 18:	\$4,266,330	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,172,826	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$721	\$872	\$694
Per Capita Expenditures:	\$875	\$841	\$704
Revenues over (under) Expenditures:	-\$906,496	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	36.17%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,871,073	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$316	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,299,964	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,739,248	-\$6,072,573	\$237,091

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:	\$1,452,937	\$13,729,977	\$2,917,395
Per Capita Debt:	\$246	\$1,752	\$798
General Obligation Debt over EAV:	1.86%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,126,276	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$529	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,143,424	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,712,447	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$362	\$550	\$393
Per Capita Expenditures:	\$290	\$502	\$369
Operating Income (loss):	\$430,977	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	207.73%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,557,253	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$601	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Potomac Village		
Unit Code:	092/075/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$547,425		
Equalized Assessed Valuation:	\$4,184,140		
Population:	750		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$120,282		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$370,923	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$495	\$1,048	\$581
Revenue Collected During FY 18:	\$318,334	\$310,057	\$126,093
Expenditures During FY 18:	\$254,919	\$288,976	\$119,948
Per Capita Revenue:	\$424	\$884	\$338
Per Capita Expenditures:	\$340	\$828	\$325
Revenues over (under) Expenditures:	\$63,415	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	170.38%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$434,338	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$579	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$434,338	-\$22,956	\$91,815

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:	\$814,982	\$408,875	\$34,803
Per Capita Debt:	\$1,087	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,815,360	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,420	\$2,410	\$1,081
Revenue Collected During FY 18:	\$216,634	\$259,125	\$96,372
Expenditures During FY 18:	\$273,901	\$253,615	\$101,344
Per Capita Revenue:	\$289	\$670	\$266
Per Capita Expenditures:	\$365	\$690	\$274
Operating Income (loss):	-\$57,267	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	641.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,758,093	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,344	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Prairie City Village		
Unit Code:	062/045/32	County:	McDonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$372,000		
Equalized Assessed Valuation:	\$1,515,636		
Population:	461		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$18,335		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$145,298	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$315	\$1,048	\$581
Revenue Collected During FY 18:	\$102,013	\$310,057	\$126,093
Expenditures During FY 18:	\$82,017	\$288,976	\$119,948
Per Capita Revenue:	\$221	\$884	\$338
Per Capita Expenditures:	\$178	\$828	\$325
Revenues over (under) Expenditures:	\$19,996	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	201.54%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$165,294	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$359	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$165,294	-\$22,956	\$91,815

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:	\$650,000	\$408,875	\$34,803
Per Capita Debt:	\$1,410	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,396,278	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.029	\$2,410	\$1,081
Revenue Collected During FY 18:	\$180,420	\$259,125	\$96,372
Expenditures During FY 18:	\$184,413	\$253,615	\$101,344
Per Capita Revenue:	\$391	\$670	\$266
Per Capita Expenditures:	\$400	\$690	\$274
Operating Income (loss):	-\$3,993	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	754.98%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,392,285	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.020	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Prairie Du Rocher Village		
Unit Code:	079/045/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$980,095		
Equalized Assessed Valuation:	\$4,120,106		
Population:	604		
Employees:			
Full Time:	1		
Part Time:	22		
Salaries Paid:	\$105,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$711,971	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,179	\$1,048	\$581
Revenue Collected During FY 18:	\$251,762	\$310,057	\$126,093
Expenditures During FY 18:	\$229,476	\$288,976	\$119,948
Per Capita Revenue:	\$417	\$884	\$338
Per Capita Expenditures:	\$380	\$828	\$325
Revenues over (under) Expenditures:	\$22,286	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	319.97%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$734,257	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,216	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$146,560	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$587,697	-\$22,956	\$91,815

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:	\$502,381	\$408,875	\$34,803
Per Capita Debt:	\$832	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,086,707	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,799	\$2,410	\$1,081
Revenue Collected During FY 18:	\$196,534	\$259,125	\$96,372
Expenditures During FY 18:	\$198,794	\$253,615	\$101,344
Per Capita Revenue:	\$325	\$670	\$266
Per Capita Expenditures:	\$329	\$690	\$274
Operating Income (loss):	-\$2,260	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	545.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,084,447	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,795	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Prairie Grove Village		
Unit Code:	063/092/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,315,100		
Equalized Assessed Valuation:	\$83,872,713		
Population:	1,904		
Employees:			
Full Time:	6		
Part Time:	18		
Salaries Paid:	\$488,062		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,481,233	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$778	\$673	\$514
Revenue Collected During FY 18:	\$1,739,312	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,779,997	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$914	\$872	\$694
Per Capita Expenditures:	\$935	\$841	\$704
Revenues over (under) Expenditures:	-\$40,685	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	83.96%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,494,548	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$785	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,342	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$374,878	-\$6,072,573	\$237,091

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:	\$1,006,906	\$13,729,977	\$2,917,395
Per Capita Debt:	\$529	\$1,752	\$798
General Obligation Debt over EAV:	1.19%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Princeton City		
Unit Code:	006/090/30	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$69,656,281		
Equalized Assessed Valuation:	\$133,875,423		
Population:	7,583		
Employees:			
Full Time:		79	
Part Time:		59	
Salaries Paid:		\$5,656,269	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,192	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$4	\$673	\$514
Revenue Collected During FY 18:	\$10,470,889	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,885,100	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,381	\$872	\$694
Per Capita Expenditures:	\$1,172	\$841	\$704
Revenues over (under) Expenditures:	\$1,585,789	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-1.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$107,628	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$14	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,269,791	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,739,698	-\$6,072,573	\$237,091

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:	\$28,011,378	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,694	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$35,625,550	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.698	\$1,692	\$1,322
Revenue Collected During FY 18:	\$15,412,924	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$14,674,580	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.033	\$550	\$393
Per Capita Expenditures:	\$1.935	\$502	\$369
Operating Income (loss):	\$738,344	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	262.52%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$38,524,006	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5.080	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Princeville Village		
Unit Code:	072/075/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,984,960		
Equalized Assessed Valuation:	\$27,682,633		
Population:	1,738		
Employees:			
Full Time:	5		
Part Time:	4		
Salaries Paid:	\$317,714		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$391,647	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$225	\$673	\$514
Revenue Collected During FY 18:	\$1,566,144	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,413,463	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$901	\$872	\$694
Per Capita Expenditures:	\$813	\$841	\$704
Revenues over (under) Expenditures:	\$152,681	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	29.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$422,432	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$243	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$600,035	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$297,097	-\$6,072,573	\$237,091

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:	\$806,194	\$13,729,977	\$2,917,395
Per Capita Debt:	\$464	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,079,648	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.197	\$1,692	\$1,322
Revenue Collected During FY 18:	\$800,903	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$790,299	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$461	\$550	\$393
Per Capita Expenditures:	\$455	\$502	\$369
Operating Income (loss):	\$10,604	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	279.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,212,148	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.273	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Prophetstown City		
Unit Code:	098/045/30	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,309,798		
Equalized Assessed Valuation:	\$18,640,252		
Population:	2,100		
Employees:			
Full Time:	8		
Part Time:	12		
Salaries Paid:	\$430,872		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$713,089	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$340	\$673	\$514
Revenue Collected During FY 18:	\$1,128,359	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$962,697	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$537	\$872	\$694
Per Capita Expenditures:	\$458	\$841	\$704
Revenues over (under) Expenditures:	\$165,662	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	91.28%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$878,751	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$418	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$878,754	-\$6,072,573	\$237,091

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:	\$1,132,426	\$13,729,977	\$2,917,395
Per Capita Debt:	\$539	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$434.855	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$207	\$1,692	\$1,322
Revenue Collected During FY 18:	\$514.145	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$533.946	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$245	\$550	\$393
Per Capita Expenditures:	\$254	\$502	\$369
Operating Income (loss):	-\$19.801	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	94.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$505.067	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$241	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Prospect Heights City		
Unit Code:	016/467/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,576,269		
Equalized Assessed Valuation:	\$396,799,409		
Population:	16,256		
Employees:			
Full Time:		40	
Part Time:		16	
Salaries Paid:		\$3,923,653	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,988,267	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,107	\$673	\$514
Revenue Collected During FY 18:	\$11,979,599	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,783,256	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$737	\$872	\$694
Per Capita Expenditures:	\$602	\$841	\$704
Revenues over (under) Expenditures:	\$2,196,343	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	133.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$13,025,267	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$801	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,578,961	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$49,327,275	-\$6,072,573	\$237,091

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:	\$13,863,391	\$13,729,977	\$2,917,395
Per Capita Debt:	\$853	\$1,752	\$798
General Obligation Debt over EAV:	2.99%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,229,665	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$322	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,721,546	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$818,521	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$106	\$550	\$393
Per Capita Expenditures:	\$50	\$502	\$369
Operating Income (loss):	\$903,025	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	691.82%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,662,690	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$348	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pulaski Village		
Unit Code:	077/040/32	County:	Pulaski
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,625,900		
Equalized Assessed Valuation:	\$1,196,189		
Population:	188		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$51,001		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,389	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$412	\$1,048	\$581
Revenue Collected During FY 18:	\$114,928	\$310,057	\$126,093
Expenditures During FY 18:	\$106,557	\$288,976	\$119,948
Per Capita Revenue:	\$611	\$884	\$338
Per Capita Expenditures:	\$567	\$828	\$325
Revenues over (under) Expenditures:	\$8,371	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	80.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$85,760	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$456	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,847	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$56,913	-\$22,956	\$91,815

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:	\$57,000	\$408,875	\$34,803
Per Capita Debt:	\$303	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,053,619	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.604	\$2,410	\$1,081
Revenue Collected During FY 18:	\$98,400	\$259,125	\$96,372
Expenditures During FY 18:	\$137,103	\$253,615	\$101,344
Per Capita Revenue:	\$523	\$670	\$266
Per Capita Expenditures:	\$729	\$690	\$274
Operating Income (loss):	-\$38,703	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	740.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,014,916	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.398	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Quincy City		
Unit Code:	001/070/30	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,267,971		
Equalized Assessed Valuation:	\$647,916,710		
Population:	40,633		
Employees:			
Full Time:		308	
Part Time:		59	
Salaries Paid:		\$21,325,762	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,546,785	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$456	\$548	\$516
Revenue Collected During FY 18:	\$35,811,791	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$30,800,512	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$881	\$1,126	\$1,099
Per Capita Expenditures:	\$758	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$5,011,279	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	59.12%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$18,209,868	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$448	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,513,889	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$87,639,850	-\$89,138,099	-\$45,315,959

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:	\$18,717,436	\$133,916,165	\$70,239,988
Per Capita Debt:	\$461	\$2,479	\$1,921
General Obligation Debt over EAV:	2.03%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$78,586,212	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,934	\$1,462	\$1,218
Revenue Collected During FY 18:	\$11,528,846	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$14,334,566	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$284	\$455	\$319
Per Capita Expenditures:	\$353	\$427	\$321
Operating Income (loss):	-\$2,805,720	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	524.67%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$75,208,657	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,851	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Radom Village		
Unit Code:	095/050/32	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$283,550		
Equalized Assessed Valuation:	\$1,646,999		
Population:	395		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$22,591		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$68,587	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$174	\$1,048	\$581
Revenue Collected During FY 18:	\$59,859	\$310,057	\$126,093
Expenditures During FY 18:	\$42,826	\$288,976	\$119,948
Per Capita Revenue:	\$152	\$884	\$338
Per Capita Expenditures:	\$108	\$828	\$325
Revenues over (under) Expenditures:	\$17,033	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	199.93%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$85,620	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$217	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,497	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$71,123	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$202.600	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$513	\$2,410	\$1,081
Revenue Collected During FY 18:	\$50.182	\$259,125	\$96,372
Expenditures During FY 18:	\$50.280	\$253,615	\$101,344
Per Capita Revenue:	\$127	\$670	\$266
Per Capita Expenditures:	\$127	\$690	\$274
Operating Income (loss):	-\$98	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	402.75%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$202.502	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$513	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Raleigh Village		
Unit Code:	082/035/32	County:	Saline
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$106,940		
Equalized Assessed Valuation:	\$2,314,845		
Population:	344		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$23,273		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$331,619	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$964	\$1,048	\$581
Revenue Collected During FY 18:	\$78,785	\$310,057	\$126,093
Expenditures During FY 18:	\$61,244	\$288,976	\$119,948
Per Capita Revenue:	\$229	\$884	\$338
Per Capita Expenditures:	\$178	\$828	\$325
Revenues over (under) Expenditures:	\$17,541	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	570.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$349,160	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,015	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,721	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$327,439	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$456,446	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.327	\$2,410	\$1,081
Revenue Collected During FY 18:	\$22,321	\$259,125	\$96,372
Expenditures During FY 18:	\$31,079	\$253,615	\$101,344
Per Capita Revenue:	\$65	\$670	\$266
Per Capita Expenditures:	\$90	\$690	\$274
Operating Income (loss):	-\$8,758	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1440.48%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$447,688	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.301	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ramsey Village		
Unit Code:	026/025/32	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,453,200		
Equalized Assessed Valuation:	\$4,802,481		
Population:	1,037		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$215,601		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$553,679	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$534	\$673	\$514
Revenue Collected During FY 18:	\$429,793	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$383,064	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$414	\$872	\$694
Per Capita Expenditures:	\$369	\$841	\$704
Revenues over (under) Expenditures:	\$46,729	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	156.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$600,408	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$579	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$263,165	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$328,943	-\$6,072,573	\$237,091

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:	\$291,409	\$13,729,977	\$2,917,395
Per Capita Debt:	\$281	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,287,205	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,206	\$1,692	\$1,322
Revenue Collected During FY 18:	\$893,432	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$493,303	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$862	\$550	\$393
Per Capita Expenditures:	\$476	\$502	\$369
Operating Income (loss):	\$400,129	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	544.76%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,687,334	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,591	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rankin Village		
Unit Code:	092/080/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$404,870		
Equalized Assessed Valuation:	\$2,667,449		
Population:	850		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$46,815		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$485,706	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$571	\$1,048	\$581
Revenue Collected During FY 18:	\$264,596	\$310,057	\$126,093
Expenditures During FY 18:	\$179,729	\$288,976	\$119,948
Per Capita Revenue:	\$311	\$884	\$338
Per Capita Expenditures:	\$211	\$828	\$325
Revenues over (under) Expenditures:	\$84,867	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	317.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$570,573	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$671	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$118,840	\$6,514	\$
Total Unreserved Funds:	\$451,733	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$456,365	\$408,875	\$34,803
Per Capita Debt:	\$537	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$140,538	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$165	\$2,410	\$1,081
Revenue Collected During FY 18:	\$159,091	\$259,125	\$96,372
Expenditures During FY 18:	\$215,147	\$253,615	\$101,344
Per Capita Revenue:	\$187	\$670	\$266
Per Capita Expenditures:	\$253	\$690	\$274
Operating Income (loss):	-\$56,056	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	39.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$84,482	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$99	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ransom Village		
Unit Code:	050/090/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$415,000		
Equalized Assessed Valuation:	\$4,333,669		
Population:	425		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$11,732		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$349,400	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$822	\$1,048	\$581
Revenue Collected During FY 18:	\$214,215	\$310,057	\$126,093
Expenditures During FY 18:	\$212,098	\$288,976	\$119,948
Per Capita Revenue:	\$504	\$884	\$338
Per Capita Expenditures:	\$499	\$828	\$325
Revenues over (under) Expenditures:	\$2,117	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	169.40%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$359,301	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$845	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,976	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$225,325	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7.708	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$18	\$2,410	\$1,081
Revenue Collected During FY 18:	\$77	\$259,125	\$96,372
Expenditures During FY 18:	\$1	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$76	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rantoul Village		
Unit Code:	010/080/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,011,902		
Equalized Assessed Valuation:	\$88,340,484		
Population:	12,769		
Employees:			
Full Time:	126		
Part Time:	172		
Salaries Paid:	\$8,592,099		

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,037,722	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$708	\$673	\$514
Revenue Collected During FY 18:	\$12,860,747	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$23,499,706	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,007	\$872	\$694
Per Capita Expenditures:	\$1,840	\$841	\$704
Revenues over (under) Expenditures:	-\$10,638,959	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.84%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,597,838	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$752	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,720,257	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$7,313,849	-\$6,072,573	\$237,091

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:	\$31,963,734	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,503	\$1,752	\$798
General Obligation Debt over EAV:	33.44%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$89,976,888	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$7.047	\$1,692	\$1,322
Revenue Collected During FY 18:	\$27,441,838	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$24,439,518	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.149	\$550	\$393
Per Capita Expenditures:	\$1.914	\$502	\$369
Operating Income (loss):	\$3,002,320	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	363.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$88,846,138	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$6.958	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rapids City Village		
Unit Code:	081/065/32	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$936,292		
Equalized Assessed Valuation:	\$26,476,666		
Population:	959		
Employees:			
Full Time:	3		
Part Time:	16		
Salaries Paid:	\$185,798		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$527,087	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$550	\$1,048	\$581
Revenue Collected During FY 18:	\$482,398	\$310,057	\$126,093
Expenditures During FY 18:	\$401,711	\$288,976	\$119,948
Per Capita Revenue:	\$503	\$884	\$338
Per Capita Expenditures:	\$419	\$828	\$325
Revenues over (under) Expenditures:	\$80,687	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	156.28%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$627,774	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$655	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$94,052	\$6,514	\$
Total Unreserved Funds:	\$533,722	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,093,742	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,183	\$2,410	\$1,081
Revenue Collected During FY 18:	\$472,811	\$259,125	\$96,372
Expenditures During FY 18:	\$440,056	\$253,615	\$101,344
Per Capita Revenue:	\$493	\$670	\$266
Per Capita Expenditures:	\$459	\$690	\$274
Operating Income (loss):	\$32,755	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	478.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,106,497	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,197	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Raritan Village		
Unit Code:	036/040/32	County:	Henderson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$100,000		
Equalized Assessed Valuation:	\$970,819		
Population:	138		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$10,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$164,302	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,191	\$1,048	\$581
Revenue Collected During FY 18:	\$40,080	\$310,057	\$126,093
Expenditures During FY 18:	\$46,512	\$288,976	\$119,948
Per Capita Revenue:	\$290	\$884	\$338
Per Capita Expenditures:	\$337	\$828	\$325
Revenues over (under) Expenditures:	-\$6,432	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	339.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$157,870	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,144	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,259	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$119,611	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$439.642	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.186	\$2,410	\$1,081
Revenue Collected During FY 18:	\$25.610	\$259,125	\$96,372
Expenditures During FY 18:	\$23.676	\$253,615	\$101,344
Per Capita Revenue:	\$186	\$670	\$266
Per Capita Expenditures:	\$172	\$690	\$274
Operating Income (loss):	\$1.934	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1865.08%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$441.576	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.200	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Raymond Village		
Unit Code:	068/070/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,223,028		
Equalized Assessed Valuation:	\$11,620,328		
Population:	1,006		
Employees:			
Full Time:	5		
Part Time:	17		
Salaries Paid:	\$156,754		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,345,930	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,338	\$673	\$514
Revenue Collected During FY 18:	\$508,156	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$377,322	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$505	\$872	\$694
Per Capita Expenditures:	\$375	\$841	\$704
Revenues over (under) Expenditures:	\$130,834	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	383.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,446,764	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,438	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,428	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,372,336	-\$6,072,573	\$237,091

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:	\$31,536	\$13,729,977	\$2,917,395
Per Capita Debt:	\$31	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,064,954	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,059	\$1,692	\$1,322
Revenue Collected During FY 18:	\$404,976	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$480,434	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$403	\$550	\$393
Per Capita Expenditures:	\$478	\$502	\$369
Operating Income (loss):	-\$75,458	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	212.20%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,019,496	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,013	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Red Bud City		
Unit Code:	079/050/30	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,498,630		
Equalized Assessed Valuation:	\$71,250,575		
Population:	3,559		
Employees:			
Full Time:	32		
Part Time:	13		
Salaries Paid:	\$1,624,361		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,248,882	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,475	\$673	\$514
Revenue Collected During FY 18:	\$2,658,003	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,325,918	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$747	\$872	\$694
Per Capita Expenditures:	\$935	\$841	\$704
Revenues over (under) Expenditures:	-\$667,915	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	151.69%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,044,956	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,418	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,391,877	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,224,603	-\$6,072,573	\$237,091

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:	\$1,130,959	\$13,729,977	\$2,917,395
Per Capita Debt:	\$318	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$12,491,092	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.510	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8,287,671	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,172,710	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.329	\$550	\$393
Per Capita Expenditures:	\$2.296	\$502	\$369
Operating Income (loss):	\$114,961	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	154.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$12,606,053	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.542	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Reddick Village		
Unit Code:	046/080/32	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,121,000		
Equalized Assessed Valuation:	\$2,170,026		
Population:	210		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$6,540		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$278,787	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,328	\$1,048	\$581
Revenue Collected During FY 18:	\$44,439	\$310,057	\$126,093
Expenditures During FY 18:	\$30,665	\$288,976	\$119,948
Per Capita Revenue:	\$212	\$884	\$338
Per Capita Expenditures:	\$146	\$828	\$325
Revenues over (under) Expenditures:	\$13,774	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	954.06%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$292,561	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,393	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,661	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$251,903	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$105.747	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$504	\$2,410	\$1,081
Revenue Collected During FY 18:	\$41.151	\$259,125	\$96,372
Expenditures During FY 18:	\$43.124	\$253,615	\$101,344
Per Capita Revenue:	\$196	\$670	\$266
Per Capita Expenditures:	\$205	\$690	\$274
Operating Income (loss):	-\$1.973	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	240.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$103.774	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$494	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Redmon Village		
Unit Code:	023/040/32	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,850		
Equalized Assessed Valuation:	\$1,294,200		
Population:	205		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$8,159		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,760	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$233	\$1,048	\$581
Revenue Collected During FY 18:	\$28,908	\$310,057	\$126,093
Expenditures During FY 18:	\$23,542	\$288,976	\$119,948
Per Capita Revenue:	\$141	\$884	\$338
Per Capita Expenditures:	\$115	\$828	\$325
Revenues over (under) Expenditures:	\$5,366	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	225.66%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$53,126	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$259	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,338	\$6,514	\$
Total Unreserved Funds:	\$34,788	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Reynolds Village		
Unit Code:	081/070/32	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$378,010		
Equalized Assessed Valuation:	\$7,769,468		
Population:	539		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$66,452		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$297,769	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$552	\$1,048	\$581
Revenue Collected During FY 18:	\$157,901	\$310,057	\$126,093
Expenditures During FY 18:	\$209,423	\$288,976	\$119,948
Per Capita Revenue:	\$293	\$884	\$338
Per Capita Expenditures:	\$389	\$828	\$325
Revenues over (under) Expenditures:	-\$51,522	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	117.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$246,247	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$457	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,504	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$156,743	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$909.482	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.687	\$2,410	\$1,081
Revenue Collected During FY 18:	\$138.672	\$259,125	\$96,372
Expenditures During FY 18:	\$144.778	\$253,615	\$101,344
Per Capita Revenue:	\$257	\$670	\$266
Per Capita Expenditures:	\$269	\$690	\$274
Operating Income (loss):	-\$6.106	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	623.97%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$903.376	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.676	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Richmond Village		
Unit Code:	063/095/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,215,148		
Equalized Assessed Valuation:	\$50,978,561		
Population:	1,874		
Employees:			
Full Time:	16		
Part Time:	34		
Salaries Paid:	\$956,982		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,868,648	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$997	\$673	\$514
Revenue Collected During FY 18:	\$1,992,320	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,288,182	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,063	\$872	\$694
Per Capita Expenditures:	\$1,221	\$841	\$704
Revenues over (under) Expenditures:	-\$295,862	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	68.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,572,786	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$839	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$181,120	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,563,745	-\$6,072,573	\$237,091

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:	\$6,700,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,575	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,127,532	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.270	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,072,931	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,587,723	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$573	\$550	\$393
Per Capita Expenditures:	\$847	\$502	\$369
Operating Income (loss):	-\$514,792	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	356.26%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,656,375	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.018	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Richton Park Village		
Unit Code:	016/470/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,524,507		
Equalized Assessed Valuation:	\$149,965,151		
Population:	13,505		
Employees:			
Full Time:		69	
Part Time:		59	
Salaries Paid:		\$5,731,942	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$939,406	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$70	\$673	\$514
Revenue Collected During FY 18:	\$12,583,726	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,577,902	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$932	\$872	\$694
Per Capita Expenditures:	\$1,005	\$841	\$704
Revenues over (under) Expenditures:	-\$994,176	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-14.20%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$1,927,462	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$143	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,038,922	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$22,600,925	-\$6,072,573	\$237,091

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:	\$8,982,137	\$13,729,977	\$2,917,395
Per Capita Debt:	\$665	\$1,752	\$798
General Obligation Debt over EAV:	0.12%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,964,912	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$812	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,086,004	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,526,074	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$303	\$550	\$393
Per Capita Expenditures:	\$335	\$502	\$369
Operating Income (loss):	-\$440,070	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	232.54%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,524,842	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$779	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Richview Village		
Unit Code:	095/055/32	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$573,090		
Equalized Assessed Valuation:	\$1,934,389		
Population:	238		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$15,475		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,524	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$254	\$1,048	\$581
Revenue Collected During FY 18:	\$82,060	\$310,057	\$126,093
Expenditures During FY 18:	\$72,444	\$288,976	\$119,948
Per Capita Revenue:	\$345	\$884	\$338
Per Capita Expenditures:	\$304	\$828	\$325
Revenues over (under) Expenditures:	\$9,616	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	96.82%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$70,140	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$295	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,443	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$54,697	-\$22,956	\$91,815

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:	\$539,000	\$408,875	\$34,803
Per Capita Debt:	\$2,265	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,516,837	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$6.373	\$2,410	\$1,081
Revenue Collected During FY 18:	\$152.694	\$259,125	\$96,372
Expenditures During FY 18:	\$228.550	\$253,615	\$101,344
Per Capita Revenue:	\$642	\$670	\$266
Per Capita Expenditures:	\$960	\$690	\$274
Operating Income (loss):	-\$75.856	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	630.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,440,981	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$6.055	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ridgway Village		
Unit Code:	030/035/32	County:	Gallatin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$738,964		
Equalized Assessed Valuation:	\$5,475,104		
Population:	869		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$197,254		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,191,484	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,371	\$1,048	\$581
Revenue Collected During FY 18:	\$584,649	\$310,057	\$126,093
Expenditures During FY 18:	\$551,163	\$288,976	\$119,948
Per Capita Revenue:	\$673	\$884	\$338
Per Capita Expenditures:	\$634	\$828	\$325
Revenues over (under) Expenditures:	\$33,486	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	237.16%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,307,128	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,504	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$323,213	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$21,008	-\$22,956	\$91,815

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:	\$1,209,894	\$408,875	\$34,803
Per Capita Debt:	\$1,392	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$942.827	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.085	\$2,410	\$1,081
Revenue Collected During FY 18:	\$345.168	\$259,125	\$96,372
Expenditures During FY 18:	\$337.863	\$253,615	\$101,344
Per Capita Revenue:	\$397	\$670	\$266
Per Capita Expenditures:	\$389	\$690	\$274
Operating Income (loss):	\$7.305	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	266.74%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$901.214	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.037	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ridott Village		
Unit Code:	089/050/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$32,770		
Equalized Assessed Valuation:	\$889,522		
Population:	164		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$3,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$115,381	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$704	\$1,048	\$581
Revenue Collected During FY 18:	\$27,403	\$310,057	\$126,093
Expenditures During FY 18:	\$32,770	\$288,976	\$119,948
Per Capita Revenue:	\$167	\$884	\$338
Per Capita Expenditures:	\$200	\$828	\$325
Revenues over (under) Expenditures:	-\$5,367	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	335.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$110,014	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$671	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,159	\$6,514	\$
Total Unreserved Funds:	\$86,494	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ringwood Village		
Unit Code:	063/094/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,415,050		
Equalized Assessed Valuation:	\$32,257,675		
Population:	820		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$63,361		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$984,078	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,200	\$1,048	\$581
Revenue Collected During FY 18:	\$379,011	\$310,057	\$126,093
Expenditures During FY 18:	\$334,287	\$288,976	\$119,948
Per Capita Revenue:	\$462	\$884	\$338
Per Capita Expenditures:	\$408	\$828	\$325
Revenues over (under) Expenditures:	\$44,724	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	247.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$827,811	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,010	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,524	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$784,287	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rio Village		
Unit Code:	048/050/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$157,323		
Equalized Assessed Valuation:	\$1,836,144		
Population:	225		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$11,735		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$242,577	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,078	\$1,048	\$581
Revenue Collected During FY 18:	\$50,603	\$310,057	\$126,093
Expenditures During FY 18:	\$75,386	\$288,976	\$119,948
Per Capita Revenue:	\$225	\$884	\$338
Per Capita Expenditures:	\$335	\$828	\$325
Revenues over (under) Expenditures:	-\$24,783	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	288.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$217,794	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$968	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,062	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$188,732	-\$22,956	\$91,815

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:	\$30,500	\$408,875	\$34,803
Per Capita Debt:	\$136	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$189,431	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$842	\$2,410	\$1,081
Revenue Collected During FY 18:	\$41.181	\$259,125	\$96,372
Expenditures During FY 18:	\$47.582	\$253,615	\$101,344
Per Capita Revenue:	\$183	\$670	\$266
Per Capita Expenditures:	\$211	\$690	\$274
Operating Income (loss):	-\$6.401	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	384.66%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$183.030	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$813	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ripley Village		
Unit Code:	005/020/32	County:	Brown
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$113,818		
Equalized Assessed Valuation:	\$377,125		
Population:	86		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$3,508		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$137,708	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,601	\$1,048	\$581
Revenue Collected During FY 18:	\$82,847	\$310,057	\$126,093
Expenditures During FY 18:	\$67,426	\$288,976	\$119,948
Per Capita Revenue:	\$963	\$884	\$338
Per Capita Expenditures:	\$784	\$828	\$325
Revenues over (under) Expenditures:	\$15,421	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	227.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$153,129	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,781	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$153,129	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	River Forest Village		
Unit Code:	016/480/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,374,239		
Equalized Assessed Valuation:	\$586,302,873		
Population:	11,172		
Employees:			
Full Time:	75		
Part Time:	4		
Salaries Paid:	\$7,676,488		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,923,609	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$978	\$673	\$514
Revenue Collected During FY 18:	\$15,744,715	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$15,192,446	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,409	\$872	\$694
Per Capita Expenditures:	\$1,360	\$841	\$704
Revenues over (under) Expenditures:	\$552,269	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	72.80%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,059,845	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$990	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,722,203	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$23,856,897	-\$6,072,573	\$237,091

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:	\$53,997,030	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,833	\$1,752	\$798
General Obligation Debt over EAV:	0.11%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,222.184	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$825	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,483.659	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,272.603	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$491	\$550	\$393
Per Capita Expenditures:	\$382	\$502	\$369
Operating Income (loss):	\$1,211.056	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	244.18%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,432.942	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$934	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	River Grove Village		
Unit Code:	016/485/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,538,335		
Equalized Assessed Valuation:	\$202,935,624		
Population:	10,277		
Employees:			
Full Time:	10		
Part Time:	10		
Salaries Paid:	\$4,432,974		

Blended Component Units

Number Submitted = 2
 River Grove Police Pension
 River Grove Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,499,546	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$827	\$673	\$514
Revenue Collected During FY 18:	\$13,464,489	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,940,148	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,310	\$872	\$694
Per Capita Expenditures:	\$1,356	\$841	\$704
Revenues over (under) Expenditures:	-\$475,659	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	61.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,532,947	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$830	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,195,953	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$14,716,804	-\$6,072,573	\$237,091

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:	\$35,541,951	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,458	\$1,752	\$798
General Obligation Debt over EAV:	6.92%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,153,569	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$404	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,562,215	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,527,489	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$249	\$550	\$393
Per Capita Expenditures:	\$246	\$502	\$369
Operating Income (loss):	\$34,726	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	165.71%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,188,295	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$408	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Riverdale Village
Unit Code:	016/475/32
County:	Cook
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$32,575,195
Equalized Assessed Valuation:	\$105,295,782
Population:	13,549
Employees:	
Full Time:	80
Part Time:	44
Salaries Paid:	\$6,073,159

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$1,373,091	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$101	\$673	\$514
Revenue Collected During FY 18:	\$12,057,051	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,572,040	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$890	\$872	\$694
Per Capita Expenditures:	\$928	\$841	\$704
Revenues over (under) Expenditures:	-\$514,989	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-16.38%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$2,059,005	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$152	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,931,511	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$77,039,127	-\$6,072,573	\$237,091

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:	\$90,421,967	\$13,729,977	\$2,917,395
Per Capita Debt:	\$6,674	\$1,752	\$798
General Obligation Debt over EAV:	12.52%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,042,093	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$298	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,397,785	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,044,136	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$841	\$550	\$393
Per Capita Expenditures:	\$372	\$502	\$369
Operating Income (loss):	\$6,353,649	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	186.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,427,968	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$696	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Riverside Village		
Unit Code:	016/490/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,903,986		
Equalized Assessed Valuation:	\$315,609,772		
Population:	8,875		
Employees:			
	Full Time:	47	
	Part Time:	105	
	Salaries Paid:	\$5,343,810	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,452,936	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$502	\$673	\$514
Revenue Collected During FY 18:	\$10,044,229	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,049,465	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,132	\$872	\$694
Per Capita Expenditures:	\$1,132	\$841	\$704
Revenues over (under) Expenditures:	-\$5,236	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.27%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,649,396	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$524	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,189,877	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$17,670,270	-\$6,072,573	\$237,091

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:	\$5,209,904	\$13,729,977	\$2,917,395
Per Capita Debt:	\$587	\$1,752	\$798
General Obligation Debt over EAV:	1.27%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,577,096	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,755	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,797,507	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,982,411	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$428	\$550	\$393
Per Capita Expenditures:	\$336	\$502	\$369
Operating Income (loss):	\$815,096	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	539.12%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$16,078,628	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,812	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Riverton Village		
Unit Code:	083/095/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,505,545		
Equalized Assessed Valuation:	\$41,776,411		
Population:	3,455		
Employees:			
Full Time:	25		
Part Time:	11		
Salaries Paid:	\$1,622,137		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$484,762	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$140	\$673	\$514
Revenue Collected During FY 18:	\$1,031,236	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,691,422	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$298	\$872	\$694
Per Capita Expenditures:	\$490	\$841	\$704
Revenues over (under) Expenditures:	-\$660,186	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	23.52%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$397,813	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$115	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$218,004	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$517,724	-\$6,072,573	\$237,091

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:	\$2,200,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$637	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,459,604	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.870	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,384,689	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,008,861	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.559	\$550	\$393
Per Capita Expenditures:	\$1.450	\$502	\$369
Operating Income (loss):	\$375,828	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	125.09%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,265,338	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.813	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Riverwoods Village		
Unit Code:	049/155/32	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,377,522		
Equalized Assessed Valuation:	\$376,735,393		
Population:	3,660		
Employees:			
	Full Time:	11	
	Part Time:	16	
	Salaries Paid:	\$1,477,975	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,011,340	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$2,735	\$673	\$514
Revenue Collected During FY 18:	\$4,556,802	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,099,432	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,245	\$872	\$694
Per Capita Expenditures:	\$1,120	\$841	\$704
Revenues over (under) Expenditures:	\$457,370	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	261.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,721,145	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,929	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,185,005	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$8,280,067	-\$6,072,573	\$237,091

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:	\$2,331,902	\$13,729,977	\$2,917,395
Per Capita Debt:	\$637	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,688,732	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3,740	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,572,833	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,616,203	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$430	\$550	\$393
Per Capita Expenditures:	\$442	\$502	\$369
Operating Income (loss):	-\$43,370	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	844.29%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,645,362	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,728	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roanoke Village		
Unit Code:	102/060/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,052,250		
Equalized Assessed Valuation:	\$28,914,837		
Population:	2,726		
Employees:			
Full Time:	5		
Part Time:	41		
Salaries Paid:	\$367,942		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,873,151	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$687	\$673	\$514
Revenue Collected During FY 18:	\$1,234,770	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,190,500	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$453	\$872	\$694
Per Capita Expenditures:	\$437	\$841	\$704
Revenues over (under) Expenditures:	\$44,270	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	160.11%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,906,063	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$699	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$211,488	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,563,613	-\$6,072,573	\$237,091

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:	\$7,198,222	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,641	\$1,752	\$798
General Obligation Debt over EAV:	16.29%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,268,462	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,566	\$1,692	\$1,322
Revenue Collected During FY 18:	\$982,868	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$712,386	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$361	\$550	\$393
Per Capita Expenditures:	\$261	\$502	\$369
Operating Income (loss):	\$270,482	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	638.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,550,302	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,669	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Robbins Village		
Unit Code:	016/495/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,318,460		
Equalized Assessed Valuation:	\$38,852,478		
Population:	5,337		
Employees:			
Full Time:		29	
Part Time:		118	
Salaries Paid:		\$1,518,081	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$2,699,925	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$506	\$673	\$514
Revenue Collected During FY 18:	\$4,135,182	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,240,650	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$775	\$872	\$694
Per Capita Expenditures:	\$982	\$841	\$704
Revenues over (under) Expenditures:	-\$1,105,468	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	226.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,878,607	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,226	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,889,053	-\$6,072,573	\$237,091

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:	\$18,537,766	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,473	\$1,752	\$798
General Obligation Debt over EAV:	0.70%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$4,228,115	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	-\$792	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,493,885	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$893,926	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$280	\$550	\$393
Per Capita Expenditures:	\$167	\$502	\$369
Operating Income (loss):	\$599,959	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-405.87%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$3,628,156	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$680	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Roberts Village		
Unit Code:	027/045/32	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$574,908		
Equalized Assessed Valuation:	\$2,412,343		
Population:	349		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$53,477		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$328,359	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$941	\$1,048	\$581
Revenue Collected During FY 18:	\$179,536	\$310,057	\$126,093
Expenditures During FY 18:	\$227,484	\$288,976	\$119,948
Per Capita Revenue:	\$514	\$884	\$338
Per Capita Expenditures:	\$652	\$828	\$325
Revenues over (under) Expenditures:	-\$47,948	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	120.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$274,415	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$786	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,470	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$226,945	-\$22,956	\$91,815

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:	\$636,674	\$408,875	\$34,803
Per Capita Debt:	\$1,824	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$569.591	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.632	\$2,410	\$1,081
Revenue Collected During FY 18:	\$93.428	\$259,125	\$96,372
Expenditures During FY 18:	\$68.859	\$253,615	\$101,344
Per Capita Revenue:	\$268	\$670	\$266
Per Capita Expenditures:	\$197	\$690	\$274
Operating Income (loss):	\$24.569	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	871.58%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$600.164	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.720	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Robinson City		
Unit Code:	017/030/30	County:	Crawford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,018,924		
Equalized Assessed Valuation:	\$83,087,646		
Population:	7,596		
Employees:			
Full Time:		33	
Part Time:		81	
Salaries Paid:		\$2,540,539	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,962,022	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$522	\$673	\$514
Revenue Collected During FY 18:	\$4,792,072	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,897,968	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$631	\$872	\$694
Per Capita Expenditures:	\$645	\$841	\$704
Revenues over (under) Expenditures:	-\$105,896	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	82.77%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,054,121	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$534	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,451,880	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,602,243	-\$6,072,573	\$237,091

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:	\$6,272,122	\$13,729,977	\$2,917,395
Per Capita Debt:	\$826	\$1,752	\$798
General Obligation Debt over EAV:	6.51%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,211,911	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$818	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,370,755	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,424,700	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$180	\$550	\$393
Per Capita Expenditures:	\$188	\$502	\$369
Operating Income (loss):	-\$53,945	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	432.23%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,157,966	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$811	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rochelle City		
Unit Code:	071/055/30	County:	Ogle
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$87,974,580		
Equalized Assessed Valuation:	\$225,294,807		
Population:	9,293		
Employees:			
Full Time:	123		
Part Time:	72		
Salaries Paid:	\$9,575,483		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,959,680	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$318	\$673	\$514
Revenue Collected During FY 18:	\$9,597,336	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,554,029	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,033	\$872	\$694
Per Capita Expenditures:	\$1,136	\$841	\$704
Revenues over (under) Expenditures:	-\$956,693	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	38.15%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,025,855	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$433	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,321,676	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$15,107,508	-\$6,072,573	\$237,091

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:	\$50,087,881	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,390	\$1,752	\$798
General Obligation Debt over EAV:	4.63%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$93,493,129	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$10.061	\$1,692	\$1,322
Revenue Collected During FY 18:	\$48,199,470	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$42,914,489	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$5.187	\$550	\$393
Per Capita Expenditures:	\$4.618	\$502	\$369
Operating Income (loss):	\$5,284,981	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	225.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$96,915,800	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$10.429	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rochester Village		
Unit Code:	083/100/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,865,000		
Equalized Assessed Valuation:	\$88,774,058		
Population:	3,689		
Employees:			
Full Time:	14		
Part Time:	3		
Salaries Paid:	\$845,040		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$796,502	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$216	\$673	\$514
Revenue Collected During FY 18:	\$1,554,945	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,341,230	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$422	\$872	\$694
Per Capita Expenditures:	\$364	\$841	\$704
Revenues over (under) Expenditures:	\$213,715	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	75.32%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,010,217	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$274	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$371,284	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$218,869	-\$6,072,573	\$237,091

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:	\$1,800,640	\$13,729,977	\$2,917,395
Per Capita Debt:	\$488	\$1,752	\$798
General Obligation Debt over EAV:	1.50%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,330,903	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,445	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,954,580	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,899,951	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$530	\$550	\$393
Per Capita Expenditures:	\$515	\$502	\$369
Operating Income (loss):	\$54,629	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	283.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,385,532	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,460	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rock City Village		
Unit Code:	089/055/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$284,600		
Equalized Assessed Valuation:	\$3,375,279		
Population:	314		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$17,686		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$385,661	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,228	\$1,048	\$581
Revenue Collected During FY 18:	\$77,949	\$310,057	\$126,093
Expenditures During FY 18:	\$115,959	\$288,976	\$119,948
Per Capita Revenue:	\$248	\$884	\$338
Per Capita Expenditures:	\$369	\$828	\$325
Revenues over (under) Expenditures:	-\$38,010	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	299.74%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$347,576	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,107	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,175	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$275,401	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$658.525	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.097	\$2,410	\$1,081
Revenue Collected During FY 18:	\$78.763	\$259,125	\$96,372
Expenditures During FY 18:	\$75.687	\$253,615	\$101,344
Per Capita Revenue:	\$251	\$670	\$266
Per Capita Expenditures:	\$241	\$690	\$274
Operating Income (loss):	\$3.076	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	874.23%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$661.676	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.107	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rock Falls City		
Unit Code:	098/050/30	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,420,708		
Equalized Assessed Valuation:	\$73,358,544		
Population:	9,266		
Employees:			
Full Time:	78		
Part Time:	17		
Salaries Paid:	\$4,942,846		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,583,660	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$818	\$673	\$514
Revenue Collected During FY 18:	\$7,521,149	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,140,611	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$812	\$872	\$694
Per Capita Expenditures:	\$879	\$841	\$704
Revenues over (under) Expenditures:	-\$619,462	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	88.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,193,974	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$776	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,994,941	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,865,610	-\$6,072,573	\$237,091

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:	\$24,464,546	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,640	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$46,821,119	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5.053	\$1,692	\$1,322
Revenue Collected During FY 18:	\$15,642,593	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$14,448,027	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.688	\$550	\$393
Per Capita Expenditures:	\$1.559	\$502	\$369
Operating Income (loss):	\$1,194,566	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	328.86%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$47,513,346	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5.128	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Rock Island City		
Unit Code:	081/075/30	County:	Rock Island
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$111,081,467		
Equalized Assessed Valuation:	\$479,755,232		
Population:	39,018		
Employees:			
Full Time:	398		
Part Time:	199		
Salaries Paid:	\$26,157,606		

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,961,532	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$614	\$548	\$516
Revenue Collected During FY 18:	\$51,523,431	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$46,889,221	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,321	\$1,126	\$1,099
Per Capita Expenditures:	\$1,202	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$4,634,210	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	53.30%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$24,990,051	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$640	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,937,844	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$104,175,193	-\$89,138,099	-\$45,315,959

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:	\$123,454,161	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,164	\$2,479	\$1,921
General Obligation Debt over EAV:	12.22%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$55,600,055	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,425	\$1,462	\$1,218
Revenue Collected During FY 18:	\$25,425,383	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$25,125,079	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$652	\$455	\$319
Per Capita Expenditures:	\$644	\$427	\$321
Operating Income (loss):	\$300,304	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	209.26%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$52,575,875	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,347	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rockbridge Village		
Unit Code:	031/035/32	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$210,506		
Equalized Assessed Valuation:	\$1,430,655		
Population:	169		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$15,250		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$356,083	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,107	\$1,048	\$581
Revenue Collected During FY 18:	\$66,184	\$310,057	\$126,093
Expenditures During FY 18:	\$76,393	\$288,976	\$119,948
Per Capita Revenue:	\$392	\$884	\$338
Per Capita Expenditures:	\$452	\$828	\$325
Revenues over (under) Expenditures:	-\$10,209	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	449.74%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$343,572	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,033	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,890	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$313,682	-\$22,956	\$91,815

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:	\$302,097	\$408,875	\$34,803
Per Capita Debt:	\$1,788	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,360,576	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$13,968	\$2,410	\$1,081
Revenue Collected During FY 18:	\$85,294	\$259,125	\$96,372
Expenditures During FY 18:	\$160,779	\$253,615	\$101,344
Per Capita Revenue:	\$505	\$670	\$266
Per Capita Expenditures:	\$951	\$690	\$274
Operating Income (loss):	-\$75,485	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1422.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,287,393	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$13,535	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rockdale Village		
Unit Code:	099/105/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,696,000		
Equalized Assessed Valuation:	\$46,950,190		
Population:	1,945		
Employees:			
Full Time:	9		
Part Time:	21		
Salaries Paid:	\$746,617		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,496,024	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,797	\$673	\$514
Revenue Collected During FY 18:	\$2,441,255	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,977,382	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,255	\$872	\$694
Per Capita Expenditures:	\$1,017	\$841	\$704
Revenues over (under) Expenditures:	\$463,873	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	200.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,959,897	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,036	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,482,983	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,718,106	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,506,633	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.345	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,220,418	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,455,424	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$627	\$550	\$393
Per Capita Expenditures:	\$748	\$502	\$369
Operating Income (loss):	-\$235,006	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	430.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,271,627	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.224	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Rockford City		
Unit Code:	101/035/30	County:	Winnebago
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$327,733,551		
Equalized Assessed Valuation:	\$1,537,222,547		
Population:	146,526		
Employees:			
	Full Time:	1,108	
	Part Time:	3	
	Salaries Paid:	\$84,870,395	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,113,137	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$308	\$548	\$516
Revenue Collected During FY 18:	\$195,742,083	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$189,304,971	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,336	\$1,126	\$1,099
Per Capita Expenditures:	\$1,292	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$6,437,112	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	27.32%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$51,722,538	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$353	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,644,462	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$334,710,176	-\$89,138,099	-\$45,315,959

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:	\$132,932,601	\$133,916,165	\$70,239,988
Per Capita Debt:	\$907	\$2,479	\$1,921
General Obligation Debt over EAV:	0.00%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$161,726,562	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.104	\$1,462	\$1,218
Revenue Collected During FY 18:	\$34,688,454	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$28,256,784	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$237	\$455	\$319
Per Capita Expenditures:	\$193	\$427	\$321
Operating Income (loss):	\$6,431,670	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	593.05%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$167,577,851	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.144	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rockton Village		
Unit Code:	101/040/32	County:	Winnebago
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,530,460		
Equalized Assessed Valuation:	\$152,555,188		
Population:	7,554		
Employees:			
Full Time:	29		
Part Time:	15		
Salaries Paid:	\$2,158,428		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$896,129	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$119	\$673	\$514
Revenue Collected During FY 18:	\$5,661,047	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,694,304	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$749	\$872	\$694
Per Capita Expenditures:	\$1,019	\$841	\$704
Revenues over (under) Expenditures:	-\$2,033,257	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	9.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$743,087	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$98	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$743,627	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$540	-\$6,072,573	\$237,091

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:	\$8,395,591	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,111	\$1,752	\$798
General Obligation Debt over EAV:	2.12%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,723,499	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$493	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,372,533	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,225,441	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$182	\$550	\$393
Per Capita Expenditures:	\$162	\$502	\$369
Operating Income (loss):	\$147,092	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	315.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,870,591	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$512	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rockwood Village		
Unit Code:	079/055/32	County:	Randolph
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,400		
Equalized Assessed Valuation:	\$370,349		
Population:	50		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$1,875		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,318	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,326	\$1,048	\$581
Revenue Collected During FY 18:	\$13,149	\$310,057	\$126,093
Expenditures During FY 18:	\$10,688	\$288,976	\$119,948
Per Capita Revenue:	\$263	\$884	\$338
Per Capita Expenditures:	\$214	\$828	\$325
Revenues over (under) Expenditures:	\$2,461	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	937.89%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$100,242	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,005	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$100,242	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rolling Meadows City		
Unit Code:	016/500/30	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$76,232,082		
Equalized Assessed Valuation:	\$808,104,131		
Population:	24,231		
Employees:			
Full Time:	158		
Part Time:	18		
Salaries Paid:	\$18,166,227		

Blended Component Units
Number Submitted = 2 Firefighters' Pension Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,110,081	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$459	\$673	\$514
Revenue Collected During FY 18:	\$34,558,594	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$32,693,823	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,426	\$872	\$694
Per Capita Expenditures:	\$1,349	\$841	\$704
Revenues over (under) Expenditures:	\$1,864,771	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	39.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,870,325	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$531	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,797,635	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$62,272,079	-\$6,072,573	\$237,091

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:	\$114,736,322	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,735	\$1,752	\$798
General Obligation Debt over EAV:	1.62%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$17,007,173	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$702	\$1,692	\$1,322
Revenue Collected During FY 18:	\$14,014,221	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$11,608,613	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$578	\$550	\$393
Per Capita Expenditures:	\$479	\$502	\$369
Operating Income (loss):	\$2,405,608	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	166.19%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,292,249	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$796	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Romeoville Village		
Unit Code:	099/107/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$109,755,000		
Equalized Assessed Valuation:	\$1,208,159,992		
Population:	39,680		
Employees:			
Full Time:		203	
Part Time:		350	
Salaries Paid:		\$22,794,375	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,554,474	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$795	\$548	\$516
Revenue Collected During FY 18:	\$59,287,366	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$51,351,653	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,494	\$1,126	\$1,099
Per Capita Expenditures:	\$1,294	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$7,935,713	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	63.00%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$32,353,551	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$815	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,032,677	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$27,468,592	-\$89,138,099	-\$45,315,959

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:	\$145,103,213	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,657	\$2,479	\$1,921
General Obligation Debt over EAV:	7.80%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$87,533,591	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2.206	\$1,462	\$1,218
Revenue Collected During FY 18:	\$18,665,206	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$17,305,114	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$470	\$455	\$319
Per Capita Expenditures:	\$436	\$427	\$321
Operating Income (loss):	\$1,360,092	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	526.06%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$91,034,902	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2.294	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roodhouse City		
Unit Code:	031/040/30	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,390,750		
Equalized Assessed Valuation:	\$9,586,161		
Population:	1,814		
Employees:			
Full Time:	22		
Part Time:	18		
Salaries Paid:	\$821,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$240,068	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$132	\$673	\$514
Revenue Collected During FY 18:	\$1,097,055	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,230,008	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$605	\$872	\$694
Per Capita Expenditures:	\$678	\$841	\$704
Revenues over (under) Expenditures:	-\$132,953	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	11.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$143,034	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$79	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$513,486	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$120,383	-\$6,072,573	\$237,091

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:	\$5,962,932	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,287	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,497,999	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,480	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,162,080	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,796,246	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1,743	\$550	\$393
Per Capita Expenditures:	\$1,541	\$502	\$369
Operating Income (loss):	\$365,834	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	173.94%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,863,833	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,681	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roscoe Village		
Unit Code:	101/045/32	County:	Winnebago
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,009,233		
Equalized Assessed Valuation:	\$203,856,653		
Population:	10,785		
Employees:			
Full Time:	25		
Part Time:	43		
Salaries Paid:	\$1,880,374		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,206,576	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$390	\$673	\$514
Revenue Collected During FY 18:	\$5,682,730	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,314,731	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$527	\$872	\$694
Per Capita Expenditures:	\$400	\$841	\$704
Revenues over (under) Expenditures:	\$1,367,999	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	102.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,412,275	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$409	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,913,499	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$36,543	-\$6,072,573	\$237,091

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:	\$7,377,038	\$13,729,977	\$2,917,395
Per Capita Debt:	\$684	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rose Hill Village		
Unit Code:	040/020/32	County:	Jasper
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,547		
Equalized Assessed Valuation:	\$582,105		
Population:	72		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$190,046	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,640	\$1,048	\$581
Revenue Collected During FY 18:	\$17,623	\$310,057	\$126,093
Expenditures During FY 18:	\$7,852	\$288,976	\$119,948
Per Capita Revenue:	\$245	\$884	\$338
Per Capita Expenditures:	\$109	\$828	\$325
Revenues over (under) Expenditures:	\$9,771	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	2544.79%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$199,817	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,775	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$199,817	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roselle Village		
Unit Code:	022/095/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,332,425		
Equalized Assessed Valuation:	\$729,171,333		
Population:	22,794		
Employees:			
Full Time:	97		
Part Time:	42		
Salaries Paid:	\$8,403,154		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,615,796	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$334	\$673	\$514
Revenue Collected During FY 18:	\$17,275,960	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,665,957	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$758	\$872	\$694
Per Capita Expenditures:	\$731	\$841	\$704
Revenues over (under) Expenditures:	\$610,003	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.38%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,062,979	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$354	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$906,422	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$14,129,912	-\$6,072,573	\$237,091

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:	\$53,534,390	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,349	\$1,752	\$798
General Obligation Debt over EAV:	0.24%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$18,039,202	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$791	\$1,692	\$1,322
Revenue Collected During FY 18:	\$9,971,697	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,172,488	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$437	\$550	\$393
Per Capita Expenditures:	\$359	\$502	\$369
Operating Income (loss):	\$1,799,209	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	240.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,622,492	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$861	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rosemont Village		
Unit Code:	016/505/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$189,043,290		
Equalized Assessed Valuation:	\$814,793,368		
Population:	4,305		
Employees:			
Full Time:	401		
Part Time:	454		
Salaries Paid:	\$28,779,037		

Blended Component Units
Number Submitted = 1
Public Safety Officers' Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$95,785,707	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$22,250	\$673	\$514
Revenue Collected During FY 18:	\$86,649,390	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$50,126,864	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$20,128	\$872	\$694
Per Capita Expenditures:	\$11,644	\$841	\$704
Revenues over (under) Expenditures:	\$36,522,526	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	231.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$116,069,980	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$26,962	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,177,299	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$372,728,394	-\$6,072,573	\$237,091

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:	\$540,147,817	\$13,729,977	\$2,917,395
Per Capita Debt:	\$125,470	\$1,752	\$798
General Obligation Debt over EAV:	40.66%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$256,260,640	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$59.526	\$1,692	\$1,322
Revenue Collected During FY 18:	\$77,238,802	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$61,735,936	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$17.942	\$550	\$393
Per Capita Expenditures:	\$14.341	\$502	\$369
Operating Income (loss):	\$15,502,866	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	435.60%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$268,922,266	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$62.467	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roseville Village		
Unit Code:	094/030/32	County:	Warren
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,767,100		
Equalized Assessed Valuation:	\$9,667,074		
Population:	1,085		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$130,155		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$467,340	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$431	\$673	\$514
Revenue Collected During FY 18:	\$351,145	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$361,440	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$324	\$872	\$694
Per Capita Expenditures:	\$333	\$841	\$704
Revenues over (under) Expenditures:	-\$10,295	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	126.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$456,355	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$421	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$267,624	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$188,731	-\$6,072,573	\$237,091

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:	\$124,319	\$13,729,977	\$2,917,395
Per Capita Debt:	\$115	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,687,286	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,555	\$1,692	\$1,322
Revenue Collected During FY 18:	\$327,030	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$276,490	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$301	\$550	\$393
Per Capita Expenditures:	\$255	\$502	\$369
Operating Income (loss):	\$50,540	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	628.78%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,738,516	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,602	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rosiclare City		
Unit Code:	035/020/30	County:	Hardin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$908,428		
Equalized Assessed Valuation:	\$5,206,116		
Population:	1,054		
Employees:			
Full Time:		10	
Part Time:		10	
Salaries Paid:	\$324,994		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$188,349	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$179	\$673	\$514
Revenue Collected During FY 18:	\$435,964	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$416,974	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$414	\$872	\$694
Per Capita Expenditures:	\$396	\$841	\$704
Revenues over (under) Expenditures:	\$18,990	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	51.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$215,193	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$204	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,095	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$127,901	-\$6,072,573	\$237,091

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:	\$477,197	\$13,729,977	\$2,917,395
Per Capita Debt:	\$453	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,250,469	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.186	\$1,692	\$1,322
Revenue Collected During FY 18:	\$637,698	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$441,006	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$605	\$550	\$393
Per Capita Expenditures:	\$418	\$502	\$369
Operating Income (loss):	\$196,692	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	326.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,439,307	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.366	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rossville Village		
Unit Code:	092/090/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,969,399		
Equalized Assessed Valuation:	\$6,908,054		
Population:	1,331		
Employees:			
Full Time:	7		
Part Time:	17		
Salaries Paid:	\$310,037		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$691,000	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$519	\$673	\$514
Revenue Collected During FY 18:	\$655,765	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$716,578	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$493	\$872	\$694
Per Capita Expenditures:	\$538	\$841	\$704
Revenues over (under) Expenditures:	-\$60,813	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	87.94%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$630,187	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$473	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$300,497	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$226,262	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,328,968	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,501	\$1,692	\$1,322
Revenue Collected During FY 18:	\$810,386	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$842,495	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$609	\$550	\$393
Per Capita Expenditures:	\$633	\$502	\$369
Operating Income (loss):	-\$32,109	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	391.32%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,296,859	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,477	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Round Lake Village		
Unit Code:	049/160/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,628,143		
Equalized Assessed Valuation:	\$299,107,561		
Population:	18,289		
Employees:			
	Full Time:	49	
	Part Time:	4	
	Salaries Paid:	\$3,863,813	

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,380,194	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$349	\$673	\$514
Revenue Collected During FY 18:	\$9,093,678	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,225,381	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$497	\$872	\$694
Per Capita Expenditures:	\$450	\$841	\$704
Revenues over (under) Expenditures:	\$868,297	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	77.41%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,367,069	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$348	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,004,629	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$7,438,186	-\$6,072,573	\$237,091

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:	\$11,289,474	\$13,729,977	\$2,917,395
Per Capita Debt:	\$617	\$1,752	\$798
General Obligation Debt over EAV:	0.13%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$38,337,255	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.096	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,872,059	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,350,665	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$266	\$550	\$393
Per Capita Expenditures:	\$293	\$502	\$369
Operating Income (loss):	-\$478,606	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	719.58%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$38,502,581	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.105	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Round Lake Beach Village		
Unit Code:	049/165/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,194,259		
Equalized Assessed Valuation:	\$318,652,567		
Population:	27,607		
Employees:			
	Full Time:	73	
	Part Time:	24	
	Salaries Paid:	\$5,906,608	

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,951,632	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$360	\$548	\$516
Revenue Collected During FY 18:	\$15,644,899	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$12,666,409	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$567	\$1,126	\$1,099
Per Capita Expenditures:	\$459	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,978,490	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	93.19%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$11,804,190	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$428	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,902,808	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$3,754,684	-\$89,138,099	-\$45,315,959

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:	\$19,116,638	\$133,916,165	\$70,239,988
Per Capita Debt:	\$692	\$2,479	\$1,921
General Obligation Debt over EAV:	4.72%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$18,130,746	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$657	\$1,462	\$1,218
Revenue Collected During FY 18:	\$6,567,314	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$6,519,674	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$238	\$455	\$319
Per Capita Expenditures:	\$236	\$427	\$321
Operating Income (loss):	\$47,640	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	272.86%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$17,789,427	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$644	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Round Lake Heights Village		
Unit Code:	049/170/32	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,014,570		
Equalized Assessed Valuation:	\$33,205,134		
Population:	2,773		
Employees:			
Full Time:		8	
Part Time:		5	
Salaries Paid:	\$595,758		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,265,136	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$456	\$673	\$514
Revenue Collected During FY 18:	\$1,231,551	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,289,636	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$444	\$872	\$694
Per Capita Expenditures:	\$465	\$841	\$704
Revenues over (under) Expenditures:	-\$58,085	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	93.60%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,207,051	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$435	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,433	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,096,618	-\$6,072,573	\$237,091

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:	\$1,474	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,634,170	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$950	\$1,692	\$1,322
Revenue Collected During FY 18:	\$622,629	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$681,580	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$225	\$550	\$393
Per Capita Expenditures:	\$246	\$502	\$369
Operating Income (loss):	-\$58,951	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	377.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,575,219	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$929	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Round Lake Park Village		
Unit Code:	049/175/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,452,150		
Equalized Assessed Valuation:	\$60,501,775		
Population:	7,536		
Employees:			
Full Time:	17		
Part Time:	12		
Salaries Paid:	\$1,360,739		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,454,499	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$326	\$673	\$514
Revenue Collected During FY 18:	\$3,412,306	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,574,281	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$453	\$872	\$694
Per Capita Expenditures:	\$1,005	\$841	\$704
Revenues over (under) Expenditures:	-\$4,161,975	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	29.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,261,339	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$300	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$739,076	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,402,453	-\$6,072,573	\$237,091

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:	\$5,130,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$681	\$1,752	\$798
General Obligation Debt over EAV:	8.48%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,665,480	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$354	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,177,293	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,199,947	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$156	\$550	\$393
Per Capita Expenditures:	\$159	\$502	\$369
Operating Income (loss):	-\$22,654	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	220.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,642,826	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$351	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roxana Village		
Unit Code:	057/100/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,589,652		
Equalized Assessed Valuation:	\$314,997,459		
Population:	1,500		
Employees:			
Full Time:	25		
Part Time:	5		
Salaries Paid:	\$2,027,830		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,945,298	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$9,297	\$673	\$514
Revenue Collected During FY 18:	\$6,421,094	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,887,712	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$4,281	\$872	\$694
Per Capita Expenditures:	\$4,592	\$841	\$704
Revenues over (under) Expenditures:	-\$466,618	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	184.27%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,692,234	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$8,461	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$262,829	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$12,429,404	-\$6,072,573	\$237,091

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:	\$4,173,546	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,782	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,476,678	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4,318	\$1,692	\$1,322
Revenue Collected During FY 18:	\$695,707	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,041,605	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$464	\$550	\$393
Per Capita Expenditures:	\$694	\$502	\$369
Operating Income (loss):	-\$345,898	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	662.54%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,901,074	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4,601	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Royal Village		
Unit Code:	010/085/32	County:	Champaign
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$89,880		
Equalized Assessed Valuation:	\$7,149,474		
Population:	293		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$18,210		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,821	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$419	\$1,048	\$581
Revenue Collected During FY 18:	\$69,017	\$310,057	\$126,093
Expenditures During FY 18:	\$103,891	\$288,976	\$119,948
Per Capita Revenue:	\$236	\$884	\$338
Per Capita Expenditures:	\$355	\$828	\$325
Revenues over (under) Expenditures:	-\$34,874	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	44.44%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$46,168	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$158	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,612	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$35,556	-\$22,956	\$91,815

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:	\$13,307	\$408,875	\$34,803
Per Capita Debt:	\$45	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$145,259	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$496	\$2,410	\$1,081
Revenue Collected During FY 18:	\$52,534	\$259,125	\$96,372
Expenditures During FY 18:	\$82,985	\$253,615	\$101,344
Per Capita Revenue:	\$179	\$670	\$266
Per Capita Expenditures:	\$283	\$690	\$274
Operating Income (loss):	-\$30,451	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	188.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$156,587	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$534	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Royalton Village		
Unit Code:	028/045/32	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,504,786		
Equalized Assessed Valuation:	\$5,992,569		
Population:	1,151		
Employees:			
Full Time:	5		
Part Time:	20		
Salaries Paid:	\$209,556		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$296,973	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$258	\$673	\$514
Revenue Collected During FY 18:	\$662,810	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$675,069	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$576	\$872	\$694
Per Capita Expenditures:	\$587	\$841	\$704
Revenues over (under) Expenditures:	-\$12,259	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	42.18%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$284,714	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$247	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,649	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$210,065	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,297,583	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,996	\$1,692	\$1,322
Revenue Collected During FY 18:	\$356,285	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$399,108	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$310	\$550	\$393
Per Capita Expenditures:	\$347	\$502	\$369
Operating Income (loss):	-\$42,823	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	564.95%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,254,760	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,959	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ruma Village		
Unit Code:	079/060/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$248,875		
Equalized Assessed Valuation:	\$4,006,108		
Population:	330		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$79,192		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,928	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$473	\$1,048	\$581
Revenue Collected During FY 18:	\$183,680	\$310,057	\$126,093
Expenditures During FY 18:	\$124,145	\$288,976	\$119,948
Per Capita Revenue:	\$557	\$884	\$338
Per Capita Expenditures:	\$376	\$828	\$325
Revenues over (under) Expenditures:	\$59,535	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	173.56%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$215,463	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$653	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,757	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$179,703	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$707.418	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.144	\$2,410	\$1,081
Revenue Collected During FY 18:	\$103.079	\$259,125	\$96,372
Expenditures During FY 18:	\$123.280	\$253,615	\$101,344
Per Capita Revenue:	\$312	\$670	\$266
Per Capita Expenditures:	\$374	\$690	\$274
Operating Income (loss):	-\$20.201	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	556.47%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$686.021	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.079	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rushville City		
Unit Code:	084/025/30	County:	Schuyler
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,049,789		
Equalized Assessed Valuation:	\$26,698,764		
Population:	3,200		
Employees:			
Full Time:	20		
Part Time:	20		
Salaries Paid:	\$966,477		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,325,477	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$727	\$673	\$514
Revenue Collected During FY 18:	\$1,929,523	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,439,685	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$603	\$872	\$694
Per Capita Expenditures:	\$450	\$841	\$704
Revenues over (under) Expenditures:	\$489,838	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	196.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,828,402	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$884	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,717,519	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,224,897	-\$6,072,573	\$237,091

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:	\$1,928,495	\$13,729,977	\$2,917,395
Per Capita Debt:	\$603	\$1,752	\$798
General Obligation Debt over EAV:	1.27%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,488,999	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,340	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,648,975	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,466,273	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$515	\$550	\$393
Per Capita Expenditures:	\$458	\$502	\$369
Operating Income (loss):	\$182,702	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	528.11%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,743,520	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,420	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Russellville Village		
Unit Code:	051/025/32	County:	Lawrence
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$17,500		
Equalized Assessed Valuation:	\$276,504		
Population:	99		
Employees:			
Full Time:	9		
Part Time:			
Salaries Paid:	\$4,140		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,870	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$271	\$1,048	\$581
Revenue Collected During FY 18:	\$17,156	\$310,057	\$126,093
Expenditures During FY 18:	\$14,226	\$288,976	\$119,948
Per Capita Revenue:	\$173	\$884	\$338
Per Capita Expenditures:	\$144	\$828	\$325
Revenues over (under) Expenditures:	\$2,930	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	209.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$29,800	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$301	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rutland Village		
Unit Code:	050/095/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$483,760		
Equalized Assessed Valuation:	\$2,201,644		
Population:	318		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$20,666		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$269,632	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$848	\$1,048	\$581
Revenue Collected During FY 18:	\$95,108	\$310,057	\$126,093
Expenditures During FY 18:	\$115,577	\$288,976	\$119,948
Per Capita Revenue:	\$299	\$884	\$338
Per Capita Expenditures:	\$363	\$828	\$325
Revenues over (under) Expenditures:	-\$20,469	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	215.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$249,163	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$784	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,322	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$216,841	-\$22,956	\$91,815

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:	\$50,416	\$408,875	\$34,803
Per Capita Debt:	\$159	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$473.171	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.488	\$2,410	\$1,081
Revenue Collected During FY 18:	\$85.655	\$259,125	\$96,372
Expenditures During FY 18:	\$77.765	\$253,615	\$101,344
Per Capita Revenue:	\$269	\$670	\$266
Per Capita Expenditures:	\$245	\$690	\$274
Operating Income (loss):	\$7.890	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	618.61%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$481.061	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.513	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sadorus Village		
Unit Code:	010/090/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$169,155		
Equalized Assessed Valuation:	\$5,811,897		
Population:	416		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$33,266		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$428,653	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,030	\$1,048	\$581
Revenue Collected During FY 18:	\$140,461	\$310,057	\$126,093
Expenditures During FY 18:	\$134,925	\$288,976	\$119,948
Per Capita Revenue:	\$338	\$884	\$338
Per Capita Expenditures:	\$324	\$828	\$325
Revenues over (under) Expenditures:	\$5,536	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	374.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$504,918	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,214	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,200	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$395,718	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$71,420	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$172	\$2,410	\$1,081
Revenue Collected During FY 18:	\$938	\$259,125	\$96,372
Expenditures During FY 18:	\$1,629	\$253,615	\$101,344
Per Capita Revenue:	\$2	\$670	\$266
Per Capita Expenditures:	\$4	\$690	\$274
Operating Income (loss):	-\$691	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sailor Springs Village														
Unit Code:	013/030/32	County:	Clay												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$371,625														
Equalized Assessed Valuation:	\$256,322														
Population:	95														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$59,968	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$631	\$1,048	\$581
Revenue Collected During FY 18:	\$399,414	\$310,057	\$126,093
Expenditures During FY 18:	\$386,437	\$288,976	\$119,948
Per Capita Revenue:	\$4,204	\$884	\$338
Per Capita Expenditures:	\$4,068	\$828	\$325
Revenues over (under) Expenditures:	\$12,977	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	18.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$72,945	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$768	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$72,944	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Saint Rose Village		
Unit Code:	014/065/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$87,400		
Equalized Assessed Valuation:	\$8,793,928		
Population:	403		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$464		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$200	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$	\$1,048	\$581
Revenue Collected During FY 18:	\$136,962	\$310,057	\$126,093
Expenditures During FY 18:	\$60,206	\$288,976	\$119,948
Per Capita Revenue:	\$340	\$884	\$338
Per Capita Expenditures:	\$149	\$828	\$325
Revenues over (under) Expenditures:	\$76,756	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	127.82%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$76,956	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$191	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,375	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$73,581	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sainte Marie Village		
Unit Code:	040/025/32	County:	Jasper
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$147,825		
Equalized Assessed Valuation:	\$2,885,795		
Population:	244		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$16,935		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$396,195	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,624	\$1,048	\$581
Revenue Collected During FY 18:	\$94,935	\$310,057	\$126,093
Expenditures During FY 18:	\$49,471	\$288,976	\$119,948
Per Capita Revenue:	\$389	\$884	\$338
Per Capita Expenditures:	\$203	\$828	\$325
Revenues over (under) Expenditures:	\$45,464	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	842.23%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$416,659	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,708	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,821	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$398,838	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$364.225	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.493	\$2,410	\$1,081
Revenue Collected During FY 18:	\$67.401	\$259,125	\$96,372
Expenditures During FY 18:	\$61.970	\$253,615	\$101,344
Per Capita Revenue:	\$276	\$670	\$266
Per Capita Expenditures:	\$254	\$690	\$274
Operating Income (loss):	\$5.431	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	636.85%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$394.656	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.617	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Salem City		
Unit Code:	058/055/30	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,091,132		
Equalized Assessed Valuation:	\$83,920,189		
Population:	7,173		
Employees:			
	Full Time:	65	
	Part Time:	60	
	Salaries Paid:	\$3,963,183	

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,376,263	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$889	\$673	\$514
Revenue Collected During FY 18:	\$5,520,709	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,213,638	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$770	\$872	\$694
Per Capita Expenditures:	\$866	\$841	\$704
Revenues over (under) Expenditures:	-\$692,929	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	96.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,991,884	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$835	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,933,067	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,409,281	-\$6,072,573	\$237,091

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:	\$5,454,256	\$13,729,977	\$2,917,395
Per Capita Debt:	\$760	\$1,752	\$798
General Obligation Debt over EAV:	2.78%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$25.139.036	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.505	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8.049.076	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7.591.960	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.122	\$550	\$393
Per Capita Expenditures:	\$1.058	\$502	\$369
Operating Income (loss):	\$457.116	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	319.28%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$24.239.465	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.379	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sammons Point Village		
Unit Code:	046/100/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$250,800		
Equalized Assessed Valuation:	\$3,829,344		
Population:	279		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$207,562	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$744	\$1,048	\$581
Revenue Collected During FY 18:	\$52,724	\$310,057	\$126,093
Expenditures During FY 18:	\$114,543	\$288,976	\$119,948
Per Capita Revenue:	\$189	\$884	\$338
Per Capita Expenditures:	\$411	\$828	\$325
Revenues over (under) Expenditures:	-\$61,819	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	127.24%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$145,743	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$522	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$145,743	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	San Jose Village		
Unit Code:	054/060/32	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,399,920		
Equalized Assessed Valuation:	\$4,129,882		
Population:	696		
Employees:			
Full Time:	4		
Part Time:	14		
Salaries Paid:	\$180,272		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$272,097	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$391	\$1,048	\$581
Revenue Collected During FY 18:	\$374,826	\$310,057	\$126,093
Expenditures During FY 18:	\$300,475	\$288,976	\$119,948
Per Capita Revenue:	\$539	\$884	\$338
Per Capita Expenditures:	\$432	\$828	\$325
Revenues over (under) Expenditures:	\$74,351	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	115.34%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$346,559	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$498	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,657	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$214,902	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$910.590	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.308	\$2,410	\$1,081
Revenue Collected During FY 18:	\$181.538	\$259,125	\$96,372
Expenditures During FY 18:	\$132.280	\$253,615	\$101,344
Per Capita Revenue:	\$261	\$670	\$266
Per Capita Expenditures:	\$190	\$690	\$274
Operating Income (loss):	\$49.258	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	725.62%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$959.848	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.379	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sandoval Village		
Unit Code:	058/060/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,148,269		
Equalized Assessed Valuation:	\$5,700,637		
Population:	1,500		
Employees:			
Full Time:	6		
Part Time:	24		
Salaries Paid:	\$324,298		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$619,227	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$413	\$673	\$514
Revenue Collected During FY 18:	\$542,370	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$538,511	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$362	\$872	\$694
Per Capita Expenditures:	\$359	\$841	\$704
Revenues over (under) Expenditures:	\$3,859	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	115.71%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$623,086	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$415	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$576,724	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$323,591	-\$6,072,573	\$237,091

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:	\$100,084	\$13,729,977	\$2,917,395
Per Capita Debt:	\$67	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$735.546	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$490	\$1,692	\$1,322
Revenue Collected During FY 18:	\$456.290	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$543.681	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$304	\$550	\$393
Per Capita Expenditures:	\$362	\$502	\$369
Operating Income (loss):	-\$87.391	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	119.22%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$648.155	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$432	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sandwich City		
Unit Code:	019/050/30	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,138,534		
Equalized Assessed Valuation:	\$145,486,257		
Population:	7,387		
Employees:			
Full Time:	38		
Part Time:	9		
Salaries Paid:	\$2,770,317		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,318,362	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$585	\$673	\$514
Revenue Collected During FY 18:	\$5,108,421	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,993,066	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$692	\$872	\$694
Per Capita Expenditures:	\$811	\$841	\$704
Revenues over (under) Expenditures:	-\$884,645	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.29%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,433,717	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$465	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,020,487	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,758,820	-\$6,072,573	\$237,091

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:	\$2,878,641	\$13,729,977	\$2,917,395
Per Capita Debt:	\$390	\$1,752	\$798
General Obligation Debt over EAV:	1.97%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14,818,253	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,006	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,792,960	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,808,814	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$243	\$550	\$393
Per Capita Expenditures:	\$245	\$502	\$369
Operating Income (loss):	-\$15,854	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	818.35%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$14,802,399	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,004	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sauget Village		
Unit Code:	088/120/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,859,556		
Equalized Assessed Valuation:	\$42,144,811		
Population:	159		
Employees:			
Full Time:	30		
Part Time:	11		
Salaries Paid:	\$1,863,414		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,153,858	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$51,282	\$1,048	\$581
Revenue Collected During FY 18:	\$13,265,210	\$310,057	\$126,093
Expenditures During FY 18:	\$12,866,201	\$288,976	\$119,948
Per Capita Revenue:	\$83,429	\$884	\$338
Per Capita Expenditures:	\$80,920	\$828	\$325
Revenues over (under) Expenditures:	\$399,009	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	62.99%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$8,104,377	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$50,971	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,140,062	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$368,438	-\$22,956	\$91,815

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:	\$75,000	\$408,875	\$34,803
Per Capita Debt:	\$472	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$59,461.227	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$373.970	\$2,410	\$1,081
Revenue Collected During FY 18:	\$13,382.055	\$259,125	\$96,372
Expenditures During FY 18:	\$16,939.363	\$253,615	\$101,344
Per Capita Revenue:	\$84.164	\$670	\$266
Per Capita Expenditures:	\$106.537	\$690	\$274
Operating Income (loss):	-\$3,557.308	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	330.02%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$55,903.919	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$351.597	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sauk Village Village		
Unit Code:	016/510/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,276,646		
Equalized Assessed Valuation:	\$80,343,238		
Population:	10,452		
Employees:			
Full Time:		38	
Part Time:		32	
Salaries Paid:		\$3,516,851	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$976,098	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$93	\$673	\$514
Revenue Collected During FY 18:	\$6,315,286	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,595,450	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$604	\$872	\$694
Per Capita Expenditures:	\$631	\$841	\$704
Revenues over (under) Expenditures:	-\$280,164	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-21.65%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$1,427,900	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$137	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,216,683	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$39,612,171	-\$6,072,573	\$237,091

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:	\$42,726,106	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,088	\$1,752	\$798
General Obligation Debt over EAV:	0.17%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,467,230	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$619	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,375,078	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,157,672	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$227	\$550	\$393
Per Capita Expenditures:	\$206	\$502	\$369
Operating Income (loss):	\$217,406	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	299.61%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,464,636	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$619	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Saunemin Village		
Unit Code:	053/070/32	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$326,500		
Equalized Assessed Valuation:	\$2,822,115		
Population:	450		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$11,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$244,190	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$543	\$1,048	\$581
Revenue Collected During FY 18:	\$208,665	\$310,057	\$126,093
Expenditures During FY 18:	\$217,667	\$288,976	\$119,948
Per Capita Revenue:	\$464	\$884	\$338
Per Capita Expenditures:	\$484	\$828	\$325
Revenues over (under) Expenditures:	-\$9,002	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	108.05%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$235,188	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$523	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$73,904	\$6,514	\$
Total Unreserved Funds:	\$161,284	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$90,000	\$408,875	\$34,803
Per Capita Debt:	\$200	\$965	\$78
General Obligation Debt over EAV:	3.19%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$61.383	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$136	\$2,410	\$1,081
Revenue Collected During FY 18:	\$49.952	\$259,125	\$96,372
Expenditures During FY 18:	\$83.607	\$253,615	\$101,344
Per Capita Revenue:	\$111	\$670	\$266
Per Capita Expenditures:	\$186	\$690	\$274
Operating Income (loss):	-\$33.655	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	33.16%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$27.728	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$62	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Savanna City		
Unit Code:	008/030/30	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,487,915		
Equalized Assessed Valuation:	\$22,611,586		
Population:	3,062		
Employees:			
Full Time:		18	
Part Time:		3	
Salaries Paid:		\$1,015,151	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,892,037	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$618	\$673	\$514
Revenue Collected During FY 18:	\$1,983,030	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,754,128	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$648	\$872	\$694
Per Capita Expenditures:	\$573	\$841	\$704
Revenues over (under) Expenditures:	\$228,902	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	121.18%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,125,613	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$694	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,252,750	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,082,062	-\$6,072,573	\$237,091

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:	\$5,858,901	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,913	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,310,596	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,061	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,935,567	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,359,301	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2,265	\$550	\$393
Per Capita Expenditures:	\$444	\$502	\$369
Operating Income (loss):	\$5,576,266	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	874.48%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,886,862	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,882	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Savoy Village		
Unit Code:	010/095/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$16,091,256		
Equalized Assessed Valuation:	\$203,197,985		
Population:	8,607		
Employees:			
Full Time:	26		
Part Time:	19		
Salaries Paid:	\$1,675,240		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,017,144	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$583	\$673	\$514
Revenue Collected During FY 18:	\$6,795,372	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,425,200	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$790	\$872	\$694
Per Capita Expenditures:	\$979	\$841	\$704
Revenues over (under) Expenditures:	-\$1,629,828	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	41.93%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,533,089	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$410	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,654,222	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,878,863	-\$6,072,573	\$237,091

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:	\$5,499,973	\$13,729,977	\$2,917,395
Per Capita Debt:	\$639	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$88.262	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$10	\$1,692	\$1,322
Revenue Collected During FY 18:	\$358.625	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$107.831	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$42	\$550	\$393
Per Capita Expenditures:	\$13	\$502	\$369
Operating Income (loss):	\$250.794	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	179.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$193.283	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$22	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sawyererville Village		
Unit Code:	056/095/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$344,025		
Equalized Assessed Valuation:	\$1,783,104		
Population:	265		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$21,337		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$80,499	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$304	\$1,048	\$581
Revenue Collected During FY 18:	\$71,549	\$310,057	\$126,093
Expenditures During FY 18:	\$64,255	\$288,976	\$119,948
Per Capita Revenue:	\$270	\$884	\$338
Per Capita Expenditures:	\$242	\$828	\$325
Revenues over (under) Expenditures:	\$7,294	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	136.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$87,793	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$331	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,609	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$72,184	-\$22,956	\$91,815

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:	\$257,514	\$408,875	\$34,803
Per Capita Debt:	\$972	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$703.909	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.656	\$2,410	\$1,081
Revenue Collected During FY 18:	\$180.140	\$259,125	\$96,372
Expenditures During FY 18:	\$165.935	\$253,615	\$101,344
Per Capita Revenue:	\$680	\$670	\$266
Per Capita Expenditures:	\$626	\$690	\$274
Operating Income (loss):	\$14.205	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	432.77%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$718.114	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.710	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Saybrook Village		
Unit Code:	064/100/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$461,940		
Equalized Assessed Valuation:	\$6,421,094		
Population:	693		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$42,450		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$580,612	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$838	\$1,048	\$581
Revenue Collected During FY 18:	\$194,698	\$310,057	\$126,093
Expenditures During FY 18:	\$150,022	\$288,976	\$119,948
Per Capita Revenue:	\$281	\$884	\$338
Per Capita Expenditures:	\$216	\$828	\$325
Revenues over (under) Expenditures:	\$44,676	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	323.93%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$485,968	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$701	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,015	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$466,953	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$53.719	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$78	\$2,410	\$1,081
Revenue Collected During FY 18:	\$51.349	\$259,125	\$96,372
Expenditures During FY 18:	\$68.520	\$253,615	\$101,344
Per Capita Revenue:	\$74	\$670	\$266
Per Capita Expenditures:	\$99	\$690	\$274
Operating Income (loss):	-\$17.171	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	256.67%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$175.868	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$254	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Scales Mound Village		
Unit Code:	043/045/32	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,335,500		
Equalized Assessed Valuation:	\$4,853,422		
Population:	375		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$35,275		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$724,175	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,931	\$1,048	\$581
Revenue Collected During FY 18:	\$203,084	\$310,057	\$126,093
Expenditures During FY 18:	\$220,260	\$288,976	\$119,948
Per Capita Revenue:	\$542	\$884	\$338
Per Capita Expenditures:	\$587	\$828	\$325
Revenues over (under) Expenditures:	-\$17,176	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	320.98%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$706,999	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,885	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$267,937	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$439,062	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,202,444	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,207	\$2,410	\$1,081
Revenue Collected During FY 18:	\$101,860	\$259,125	\$96,372
Expenditures During FY 18:	\$123,851	\$253,615	\$101,344
Per Capita Revenue:	\$272	\$670	\$266
Per Capita Expenditures:	\$330	\$690	\$274
Operating Income (loss):	-\$21,991	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	953.12%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,180,453	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,148	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Schaumburg Village		
Unit Code:	016/515/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$291,099,829		
Equalized Assessed Valuation:	\$3,364,183,845		
Population:	74,229		
Employees:			
Full Time:	490		
Part Time:	106		
Salaries Paid:	\$49,354,701		

Blended Component Units
Number Submitted = 2
Firefighters' Pension Plan
Police Pension Plan

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,501,044	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$761	\$548	\$516
Revenue Collected During FY 18:	\$101,669,206	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$95,915,517	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,370	\$1,126	\$1,099
Per Capita Expenditures:	\$1,292	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$5,753,689	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	50.02%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$47,976,644	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$646	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,776,217	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$82,739,481	-\$89,138,099	-\$45,315,959

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:	\$495,008,242	\$133,916,165	\$70,239,988
Per Capita Debt:	\$6,669	\$2,479	\$1,921
General Obligation Debt over EAV:	9.38%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$62,925,201	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$848	\$1,462	\$1,218
Revenue Collected During FY 18:	\$83,996,640	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$86,454,494	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$1.132	\$455	\$319
Per Capita Expenditures:	\$1.165	\$427	\$321
Operating Income (loss):	-\$2,457,854	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	75.76%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$65,496,077	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$882	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Schiller Park Village		
Unit Code:	016/520/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,807,026		
Equalized Assessed Valuation:	\$336,366,272		
Population:	11,692		
Employees:			
Full Time:	101		
Part Time:	82		
Salaries Paid:	\$9,966,807		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,967,660	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$767	\$673	\$514
Revenue Collected During FY 18:	\$21,759,038	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$21,017,777	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,861	\$872	\$694
Per Capita Expenditures:	\$1,798	\$841	\$704
Revenues over (under) Expenditures:	\$741,261	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	24.01%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,046,136	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$432	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,090,052	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$37,498,348	-\$6,072,573	\$237,091

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:	\$60,616,845	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,184	\$1,752	\$798
General Obligation Debt over EAV:	3.92%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,283,759	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$623	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,380,342	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,592,659	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$375	\$550	\$393
Per Capita Expenditures:	\$307	\$502	\$369
Operating Income (loss):	\$787,683	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	206.93%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,434,171	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$636	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Schram City Village		
Unit Code:	068/075/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$996,000		
Equalized Assessed Valuation:	\$4,170,262		
Population:	586		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$101,864		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$107,102	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$183	\$1,048	\$581
Revenue Collected During FY 18:	\$217,991	\$310,057	\$126,093
Expenditures During FY 18:	\$186,392	\$288,976	\$119,948
Per Capita Revenue:	\$372	\$884	\$338
Per Capita Expenditures:	\$318	\$828	\$325
Revenues over (under) Expenditures:	\$31,599	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	74.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$138,701	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$237	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,872	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$114,829	-\$22,956	\$91,815

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:	\$21,360	\$408,875	\$34,803
Per Capita Debt:	\$36	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,190,603	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,032	\$2,410	\$1,081
Revenue Collected During FY 18:	\$245,399	\$259,125	\$96,372
Expenditures During FY 18:	\$279,765	\$253,615	\$101,344
Per Capita Revenue:	\$419	\$670	\$266
Per Capita Expenditures:	\$477	\$690	\$274
Operating Income (loss):	-\$34,366	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	413.29%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,156,237	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,973	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sciota Village		
Unit Code:	062/050/32	County:	McDonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$81,000		
Equalized Assessed Valuation:	\$757,953		
Population:	61		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,894	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$687	\$1,048	\$581
Revenue Collected During FY 18:	\$15,208	\$310,057	\$126,093
Expenditures During FY 18:	\$13,671	\$288,976	\$119,948
Per Capita Revenue:	\$249	\$884	\$338
Per Capita Expenditures:	\$224	\$828	\$325
Revenues over (under) Expenditures:	\$1,537	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	317.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$43,431	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$712	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$43,431	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$569,481	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$9,336	\$2,410	\$1,081
Revenue Collected During FY 18:	\$39,469	\$259,125	\$96,372
Expenditures During FY 18:	\$54,145	\$253,615	\$101,344
Per Capita Revenue:	\$647	\$670	\$266
Per Capita Expenditures:	\$888	\$690	\$274
Operating Income (loss):	-\$14,676	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1024.67%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$554,805	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$9,095	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Scottville Village		
Unit Code:	056/100/32	County:	Macoupin
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$66,793		
Equalized Assessed Valuation:	\$855,026		
Population:	116		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$5,067		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,325	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$736	\$1,048	\$581
Revenue Collected During FY 18:	\$36,920	\$310,057	\$126,093
Expenditures During FY 18:	\$42,415	\$288,976	\$119,948
Per Capita Revenue:	\$318	\$884	\$338
Per Capita Expenditures:	\$366	\$828	\$325
Revenues over (under) Expenditures:	-\$5,495	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	188.21%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$79,830	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$688	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Seaton Village		
Unit Code:	066/040/32	County:	Mercer
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$124,000		
Equalized Assessed Valuation:	\$1,636,663		
Population:	222		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$3,850		

Blended Component Units

Number Submitted = 1
Seaton Community Club

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$150,322	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$677	\$1,048	\$581
Revenue Collected During FY 18:	\$73,768	\$310,057	\$126,093
Expenditures During FY 18:	\$62,412	\$288,976	\$119,948
Per Capita Revenue:	\$332	\$884	\$338
Per Capita Expenditures:	\$281	\$828	\$325
Revenues over (under) Expenditures:	\$11,356	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	259.05%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$161,678	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$728	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,996	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$119,682	-\$22,956	\$91,815

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:	\$168,183	\$408,875	\$34,803
Per Capita Debt:	\$758	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$191.707	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$864	\$2,410	\$1,081
Revenue Collected During FY 18:	\$261.223	\$259,125	\$96,372
Expenditures During FY 18:	\$43.770	\$253,615	\$101,344
Per Capita Revenue:	\$1.177	\$670	\$266
Per Capita Expenditures:	\$197	\$690	\$274
Operating Income (loss):	\$217.453	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	934.80%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$409.160	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.843	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Seatonville Village		
Unit Code:	006/095/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$322,150		
Equalized Assessed Valuation:	\$2,735,108		
Population:	314		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$32,508		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,363	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$925	\$1,048	\$581
Revenue Collected During FY 18:	\$92,972	\$310,057	\$126,093
Expenditures During FY 18:	\$48,157	\$288,976	\$119,948
Per Capita Revenue:	\$296	\$884	\$338
Per Capita Expenditures:	\$153	\$828	\$325
Revenues over (under) Expenditures:	\$44,815	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	598.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$288,029	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$917	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,206	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$259,823	-\$22,956	\$91,815

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:	\$97,053	\$408,875	\$34,803
Per Capita Debt:	\$309	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$346.421	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.103	\$2,410	\$1,081
Revenue Collected During FY 18:	\$106.951	\$259,125	\$96,372
Expenditures During FY 18:	\$134.532	\$253,615	\$101,344
Per Capita Revenue:	\$341	\$670	\$266
Per Capita Expenditures:	\$428	\$690	\$274
Operating Income (loss):	-\$27.581	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	280.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$377.548	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.202	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Secor Village		
Unit Code:	102/065/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$209,600		
Equalized Assessed Valuation:	\$3,290,664		
Population:	370		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$54,066		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,371	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$350	\$1,048	\$581
Revenue Collected During FY 18:	\$119,007	\$310,057	\$126,093
Expenditures During FY 18:	\$144,453	\$288,976	\$119,948
Per Capita Revenue:	\$322	\$884	\$338
Per Capita Expenditures:	\$390	\$828	\$325
Revenues over (under) Expenditures:	-\$25,446	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	71.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$103,925	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$281	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,847	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$20,077	-\$22,956	\$91,815

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:	\$60,011	\$408,875	\$34,803
Per Capita Debt:	\$162	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$275.398	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$744	\$2,410	\$1,081
Revenue Collected During FY 18:	\$57.285	\$259,125	\$96,372
Expenditures During FY 18:	\$114.814	\$253,615	\$101,344
Per Capita Revenue:	\$155	\$670	\$266
Per Capita Expenditures:	\$310	\$690	\$274
Operating Income (loss):	-\$57.529	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	189.76%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$217.869	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$589	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Seneca Village		
Unit Code:	050/100/32	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,756,400		
Equalized Assessed Valuation:	\$40,677,462		
Population:	2,322		
Employees:			
Full Time:		11	
Part Time:		39	
Salaries Paid:		\$804,919	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,726,187	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,174	\$673	\$514
Revenue Collected During FY 18:	\$2,392,368	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,042,779	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,030	\$872	\$694
Per Capita Expenditures:	\$880	\$841	\$704
Revenues over (under) Expenditures:	\$349,589	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	144.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,950,685	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,271	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,365,809	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,804,034	-\$6,072,573	\$237,091

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:	\$958,884	\$13,729,977	\$2,917,395
Per Capita Debt:	\$413	\$1,752	\$798
General Obligation Debt over EAV:	0.82%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,547,885	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,528	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,012,005	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$922,301	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$436	\$550	\$393
Per Capita Expenditures:	\$397	\$502	\$369
Operating Income (loss):	\$89,704	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	398.58%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,676,089	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,583	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sesser City		
Unit Code:	028/050/30	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,936,436		
Equalized Assessed Valuation:	\$8,855,588		
Population:	2,128		
Employees:			
Full Time:	12		
Part Time:	23		
Salaries Paid:	\$571,305		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,131,313	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$532	\$673	\$514
Revenue Collected During FY 18:	\$1,476,256	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,842,479	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$694	\$872	\$694
Per Capita Expenditures:	\$866	\$841	\$704
Revenues over (under) Expenditures:	-\$366,223	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,077,159	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$506	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$572,401	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$335,736	-\$6,072,573	\$237,091

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:	\$2,311,424	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,086	\$1,752	\$798
General Obligation Debt over EAV:	6.20%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,449,535	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.151	\$1,692	\$1,322
Revenue Collected During FY 18:	\$687,883	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$807,673	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$323	\$550	\$393
Per Capita Expenditures:	\$380	\$502	\$369
Operating Income (loss):	-\$119,790	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	249.81%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,017,676	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$948	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Shabbona Village		
Unit Code:	019/055/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$618,426		
Equalized Assessed Valuation:	\$15,090,445		
Population:	900		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$146,762		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$543,955	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$604	\$1,048	\$581
Revenue Collected During FY 18:	\$507,458	\$310,057	\$126,093
Expenditures During FY 18:	\$422,225	\$288,976	\$119,948
Per Capita Revenue:	\$564	\$884	\$338
Per Capita Expenditures:	\$469	\$828	\$325
Revenues over (under) Expenditures:	\$85,233	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	149.02%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$629,188	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$699	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$157,579	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$501,605	-\$22,956	\$91,815

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:	\$243,794	\$408,875	\$34,803
Per Capita Debt:	\$271	\$965	\$78
General Obligation Debt over EAV:	0.66%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,750,653	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,945	\$2,410	\$1,081
Revenue Collected During FY 18:	\$260,706	\$259,125	\$96,372
Expenditures During FY 18:	\$164,288	\$253,615	\$101,344
Per Capita Revenue:	\$290	\$670	\$266
Per Capita Expenditures:	\$183	\$690	\$274
Operating Income (loss):	\$96,418	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1124.29%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,847,071	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,052	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Shannon Village		
Unit Code:	008/035/32	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,615,100		
Equalized Assessed Valuation:	\$8,658,072		
Population:	731		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$198,782		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$80,074	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$110	\$1,048	\$581
Revenue Collected During FY 18:	\$370,956	\$310,057	\$126,093
Expenditures During FY 18:	\$359,428	\$288,976	\$119,948
Per Capita Revenue:	\$507	\$884	\$338
Per Capita Expenditures:	\$492	\$828	\$325
Revenues over (under) Expenditures:	\$11,528	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	37.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$135,077	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$185	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78,688	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$56,389	-\$22,956	\$91,815

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:	\$401,576	\$408,875	\$34,803
Per Capita Debt:	\$549	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,479,658	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.024	\$2,410	\$1,081
Revenue Collected During FY 18:	\$366,377	\$259,125	\$96,372
Expenditures During FY 18:	\$333,439	\$253,615	\$101,344
Per Capita Revenue:	\$501	\$670	\$266
Per Capita Expenditures:	\$456	\$690	\$274
Operating Income (loss):	\$32,938	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	453.10%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,510,825	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.067	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Shawneetown City		
Unit Code:	030/040/30	County:	Gallatin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,171,454		
Equalized Assessed Valuation:	\$3,236,387		
Population:	1,239		
Employees:			
Full Time:	7		
Part Time:	5		
Salaries Paid:	\$274,994		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,005,690	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$812	\$673	\$514
Revenue Collected During FY 18:	\$704,820	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$710,888	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$569	\$872	\$694
Per Capita Expenditures:	\$574	\$841	\$704
Revenues over (under) Expenditures:	-\$6,068	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	143.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,017,579	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$821	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$377,258	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$91,790	-\$6,072,573	\$237,091

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:	\$2,241,539	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,809	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,002,002	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,616	\$1,692	\$1,322
Revenue Collected During FY 18:	\$914,192	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$871,517	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$738	\$550	\$393
Per Capita Expenditures:	\$703	\$502	\$369
Operating Income (loss):	\$42,675	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	240.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,094,867	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,691	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sheffield Village		
Unit Code:	006/100/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,282,300		
Equalized Assessed Valuation:	\$7,721,957		
Population:	926		
Employees:			
Full Time:	4		
Part Time:	17		
Salaries Paid:	\$206,842		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$347,671	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$375	\$1,048	\$581
Revenue Collected During FY 18:	\$441,389	\$310,057	\$126,093
Expenditures During FY 18:	\$435,090	\$288,976	\$119,948
Per Capita Revenue:	\$477	\$884	\$338
Per Capita Expenditures:	\$470	\$828	\$325
Revenues over (under) Expenditures:	\$6,299	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	81.51%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$354,647	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$383	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$164,020	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$275,167	-\$22,956	\$91,815

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:	\$89,640	\$408,875	\$34,803
Per Capita Debt:	\$97	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,659,584	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,872	\$2,410	\$1,081
Revenue Collected During FY 18:	\$171,309	\$259,125	\$96,372
Expenditures During FY 18:	\$210,486	\$253,615	\$101,344
Per Capita Revenue:	\$185	\$670	\$266
Per Capita Expenditures:	\$227	\$690	\$274
Operating Income (loss):	-\$39,177	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1244.61%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,619,730	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,829	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Shelbyville City		
Unit Code:	086/035/30	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,103,300		
Equalized Assessed Valuation:	\$61,225,499		
Population:	4,700		
Employees:			
Full Time:	37		
Part Time:	65		
Salaries Paid:	\$1,947,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,394,087	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$722	\$673	\$514
Revenue Collected During FY 18:	\$3,888,638	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,584,168	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$827	\$872	\$694
Per Capita Expenditures:	\$763	\$841	\$704
Revenues over (under) Expenditures:	\$304,470	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	99.87%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,579,491	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$762	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,798,900	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,791,208	-\$6,072,573	\$237,091

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:	\$1,841,568	\$13,729,977	\$2,917,395
Per Capita Debt:	\$392	\$1,752	\$798
General Obligation Debt over EAV:	2.29%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,267,519	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,759	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,651,892	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,593,394	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$351	\$550	\$393
Per Capita Expenditures:	\$339	\$502	\$369
Operating Income (loss):	\$58,498	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	522.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,326,017	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,771	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sheldon Village		
Unit Code:	038/095/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$949,275		
Equalized Assessed Valuation:	\$5,258,912		
Population:	1,232		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$125,256		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$594,913	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$483	\$673	\$514
Revenue Collected During FY 18:	\$402,310	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$293,373	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$327	\$872	\$694
Per Capita Expenditures:	\$238	\$841	\$704
Revenues over (under) Expenditures:	\$108,937	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	239.92%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$703,850	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$571	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,671	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$703,218	-\$6,072,573	\$237,091

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:	\$524,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$425	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$789.863	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$641	\$1,692	\$1,322
Revenue Collected During FY 18:	\$105.408	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$122.092	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$86	\$550	\$393
Per Capita Expenditures:	\$99	\$502	\$369
Operating Income (loss):	-\$16.684	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	633.28%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$773.179	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$628	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sheridan Village		
Unit Code:	050/105/32	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$935,958		
Equalized Assessed Valuation:	\$10,220,202		
Population:	2,359		
Employees:			
Full Time:	3		
Part Time:	5		
Salaries Paid:	\$222,234		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$323,509	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$137	\$673	\$514
Revenue Collected During FY 18:	\$863,589	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$772,894	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$366	\$872	\$694
Per Capita Expenditures:	\$328	\$841	\$704
Revenues over (under) Expenditures:	\$90,695	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	153.42%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,185,788	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$503	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$127,244	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,118,881	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sherman Village		
Unit Code:	083/105/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,212,197		
Equalized Assessed Valuation:	\$103,063,328		
Population:	4,148		
Employees:			
Full Time:	13		
Part Time:	25		
Salaries Paid:	\$746,984		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,396,325	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$578	\$673	\$514
Revenue Collected During FY 18:	\$3,005,536	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,064,209	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$725	\$872	\$694
Per Capita Expenditures:	\$739	\$841	\$704
Revenues over (under) Expenditures:	-\$58,673	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	77.83%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,385,024	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$575	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,996,771	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,503,869	-\$6,072,573	\$237,091

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:	\$5,637,621	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,359	\$1,752	\$798
General Obligation Debt over EAV:	1.38%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,477,689	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$356	\$1,692	\$1,322
Revenue Collected During FY 18:	\$759,022	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$706,786	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$183	\$550	\$393
Per Capita Expenditures:	\$170	\$502	\$369
Operating Income (loss):	\$52,236	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	216.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,529,925	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$369	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Shiloh Village		
Unit Code:	088/125/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,538,448		
Equalized Assessed Valuation:	\$262,814,185		
Population:	13,961		
Employees:			
Full Time:	34		
Part Time:	2		
Salaries Paid:	\$2,334,646		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,649,927	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$333	\$673	\$514
Revenue Collected During FY 18:	\$9,738,422	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,582,134	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$698	\$872	\$694
Per Capita Expenditures:	\$686	\$841	\$704
Revenues over (under) Expenditures:	\$156,288	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	49.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,708,998	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$337	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,937,682	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$13,770,929	-\$6,072,573	\$237,091

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:	\$15,448,456	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,107	\$1,752	\$798
General Obligation Debt over EAV:	1.99%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,389,482	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$314	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,103,909	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,094,853	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$79	\$550	\$393
Per Capita Expenditures:	\$78	\$502	\$369
Operating Income (loss):	\$9,056	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	410.63%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,495,755	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$322	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Shipman Village		
Unit Code:	056/105/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$591,874		
Equalized Assessed Valuation:	\$4,736,053		
Population:	700		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$41,559		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$190,963	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$273	\$1,048	\$581
Revenue Collected During FY 18:	\$164,697	\$310,057	\$126,093
Expenditures During FY 18:	\$165,567	\$288,976	\$119,948
Per Capita Revenue:	\$235	\$884	\$338
Per Capita Expenditures:	\$237	\$828	\$325
Revenues over (under) Expenditures:	-\$870	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	121.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$201,524	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$288	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$165,531	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$35,993	-\$22,956	\$91,815

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:	\$40,160	\$408,875	\$34,803
Per Capita Debt:	\$57	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,105,890	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,580	\$2,410	\$1,081
Revenue Collected During FY 18:	\$181,877	\$259,125	\$96,372
Expenditures During FY 18:	\$224,140	\$253,615	\$101,344
Per Capita Revenue:	\$260	\$670	\$266
Per Capita Expenditures:	\$320	\$690	\$274
Operating Income (loss):	-\$42,263	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	469.44%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,052,196	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,503	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Shorewood Village		
Unit Code:	099/110/32	County:	Will
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,130,558		
Equalized Assessed Valuation:	\$554,717,912		
Population:	17,495		
Employees:			
Full Time:	62		
Part Time:	4		
Salaries Paid:	\$5,525,748		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,527,719	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$430	\$673	\$514
Revenue Collected During FY 18:	\$14,156,101	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,368,172	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$809	\$872	\$694
Per Capita Expenditures:	\$764	\$841	\$704
Revenues over (under) Expenditures:	\$787,929	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	60.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,092,215	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$463	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$330,522	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,480,312	-\$6,072,573	\$237,091

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:	\$23,493,216	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,343	\$1,752	\$798
General Obligation Debt over EAV:	0.30%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$40,283,865	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,303	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,510,300	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,694,400	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$658	\$550	\$393
Per Capita Expenditures:	\$383	\$502	\$369
Operating Income (loss):	\$4,815,900	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	669.68%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$44,831,378	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,563	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Shumway Village		
Unit Code:	025/045/32	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$749,000		
Equalized Assessed Valuation:	\$1,353,605		
Population:	243		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$5,114		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$110,805	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$456	\$1,048	\$581
Revenue Collected During FY 18:	\$178,920	\$310,057	\$126,093
Expenditures During FY 18:	\$181,462	\$288,976	\$119,948
Per Capita Revenue:	\$736	\$884	\$338
Per Capita Expenditures:	\$747	\$828	\$325
Revenues over (under) Expenditures:	-\$2,542	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	59.66%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$108,263	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$446	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$108,263	-\$22,956	\$91,815

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:	\$154,162	\$408,875	\$34,803
Per Capita Debt:	\$634	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sibley Village		
Unit Code:	027/050/32	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$285,100		
Equalized Assessed Valuation:	\$2,282,550		
Population:	272		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$26,937		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,859	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$22	\$1,048	\$581
Revenue Collected During FY 18:	\$91,448	\$310,057	\$126,093
Expenditures During FY 18:	\$73,417	\$288,976	\$119,948
Per Capita Revenue:	\$336	\$884	\$338
Per Capita Expenditures:	\$270	\$828	\$325
Revenues over (under) Expenditures:	\$18,031	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	32.54%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$23,890	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$88	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,904	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$14,014	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$191,596	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$704	\$2,410	\$1,081
Revenue Collected During FY 18:	\$60,212	\$259,125	\$96,372
Expenditures During FY 18:	\$63,691	\$253,615	\$101,344
Per Capita Revenue:	\$221	\$670	\$266
Per Capita Expenditures:	\$234	\$690	\$274
Operating Income (loss):	-\$3,479	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	295.36%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$188,117	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$692	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sidell Village		
Unit Code:	092/095/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$215,740		
Equalized Assessed Valuation:	\$3,029,677		
Population:	617		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$41,918		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,121	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$198	\$1,048	\$581
Revenue Collected During FY 18:	\$156,554	\$310,057	\$126,093
Expenditures During FY 18:	\$133,964	\$288,976	\$119,948
Per Capita Revenue:	\$254	\$884	\$338
Per Capita Expenditures:	\$217	\$828	\$325
Revenues over (under) Expenditures:	\$22,590	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	108.02%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$144,711	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$235	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,360	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$151,572	-\$22,956	\$91,815

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:	\$172,423	\$408,875	\$34,803
Per Capita Debt:	\$279	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$190,530	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$309	\$2,410	\$1,081
Revenue Collected During FY 18:	\$64,143	\$259,125	\$96,372
Expenditures During FY 18:	\$55,995	\$253,615	\$101,344
Per Capita Revenue:	\$104	\$670	\$266
Per Capita Expenditures:	\$91	\$690	\$274
Operating Income (loss):	\$8,148	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	354.81%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$198,678	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$322	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sidney Village		
Unit Code:	010/100/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,229,800		
Equalized Assessed Valuation:	\$20,643,139		
Population:	1,210		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$139,902		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$408,251	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$337	\$673	\$514
Revenue Collected During FY 18:	\$390,134	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$311,191	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$322	\$872	\$694
Per Capita Expenditures:	\$257	\$841	\$704
Revenues over (under) Expenditures:	\$78,943	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	156.56%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$487,194	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$403	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,834	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$462,360	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$425.203	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$351	\$1,692	\$1,322
Revenue Collected During FY 18:	\$351.042	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$267.125	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$290	\$550	\$393
Per Capita Expenditures:	\$221	\$502	\$369
Operating Income (loss):	\$83.917	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	190.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$509.120	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$421	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sigel Town		
Unit Code:	086/040/31	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$676,800		
Equalized Assessed Valuation:	\$3,979,431		
Population:	350		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$52,382		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,040	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$137	\$1,048	\$581
Revenue Collected During FY 18:	\$123,752	\$310,057	\$126,093
Expenditures During FY 18:	\$109,567	\$288,976	\$119,948
Per Capita Revenue:	\$354	\$884	\$338
Per Capita Expenditures:	\$313	\$828	\$325
Revenues over (under) Expenditures:	\$14,185	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	56.79%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$62,225	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$178	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,320	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$46,905	-\$22,956	\$91,815

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:	\$77,846	\$408,875	\$34,803
Per Capita Debt:	\$222	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$872.296	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.492	\$2,410	\$1,081
Revenue Collected During FY 18:	\$87.652	\$259,125	\$96,372
Expenditures During FY 18:	\$80.663	\$253,615	\$101,344
Per Capita Revenue:	\$250	\$670	\$266
Per Capita Expenditures:	\$230	\$690	\$274
Operating Income (loss):	\$6.989	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1090.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$879.285	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.512	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Silvis City		
Unit Code:	081/080/30	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,405,800		
Equalized Assessed Valuation:	\$97,291,679		
Population:	7,479		
Employees:			
Full Time:	42		
Part Time:	39		
Salaries Paid:	\$2,877,091		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,294,939	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$574	\$673	\$514
Revenue Collected During FY 18:	\$9,572,640	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,957,403	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,280	\$872	\$694
Per Capita Expenditures:	\$1,064	\$841	\$704
Revenues over (under) Expenditures:	\$1,615,237	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,556,677	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$609	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,306,663	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,012,788	-\$6,072,573	\$237,091

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:	\$19,458,866	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,602	\$1,752	\$798
General Obligation Debt over EAV:	2.03%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,052,294	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,344	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,941,283	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,874,571	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$260	\$550	\$393
Per Capita Expenditures:	\$251	\$502	\$369
Operating Income (loss):	\$66,712	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	539.61%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,115,462	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,353	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Simpson Village		
Unit Code:	044/035/32	County:	Johnson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,146		
Equalized Assessed Valuation:	\$86,268		
Population:	65		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$2,630		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,646	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$487	\$1,048	\$581
Revenue Collected During FY 18:	\$13,081	\$310,057	\$126,093
Expenditures During FY 18:	\$10,025	\$288,976	\$119,948
Per Capita Revenue:	\$201	\$884	\$338
Per Capita Expenditures:	\$154	\$828	\$325
Revenues over (under) Expenditures:	\$3,056	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	346.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$34,702	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$534	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$25,070	\$6,514	\$
Total Unreserved Funds:	\$11,159	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sims Village		
Unit Code:	096/045/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$524,148		
Equalized Assessed Valuation:	\$913,555		
Population:	250		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$63,633		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,126	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$177	\$1,048	\$581
Revenue Collected During FY 18:	\$72,115	\$310,057	\$126,093
Expenditures During FY 18:	\$75,278	\$288,976	\$119,948
Per Capita Revenue:	\$288	\$884	\$338
Per Capita Expenditures:	\$301	\$828	\$325
Revenues over (under) Expenditures:	-\$3,163	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	49.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$36,998	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$148	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,089	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$15,789	-\$22,956	\$91,815

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:	\$291,590	\$408,875	\$34,803
Per Capita Debt:	\$1,166	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$414.281	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.657	\$2,410	\$1,081
Revenue Collected During FY 18:	\$215.390	\$259,125	\$96,372
Expenditures During FY 18:	\$246.871	\$253,615	\$101,344
Per Capita Revenue:	\$862	\$670	\$266
Per Capita Expenditures:	\$987	\$690	\$274
Operating Income (loss):	-\$31.481	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	156.67%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$386.765	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.547	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Skokie Village		
Unit Code:	016/525/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$124,233,989		
Equalized Assessed Valuation:	\$2,485,448,498		
Population:	63,978		
Employees:			
	Full Time:	473	
	Part Time:	142	
	Salaries Paid:	\$43,465,765	

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,579,463	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$384	\$548	\$516
Revenue Collected During FY 18:	\$75,026,185	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$70,097,019	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,173	\$1,126	\$1,099
Per Capita Expenditures:	\$1,096	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$4,929,166	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	30.86%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$21,630,411	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$338	\$580	\$518
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,740,276	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$117,283,830	-\$89,138,099	-\$45,315,959

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:	\$42,927,873	\$133,916,165	\$70,239,988
Per Capita Debt:	\$671	\$2,479	\$1,921
General Obligation Debt over EAV:	1.56%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$39,925.675	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$624	\$1,462	\$1,218
Revenue Collected During FY 18:	\$14,918.478	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$11,442.943	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$233	\$455	\$319
Per Capita Expenditures:	\$179	\$427	\$321
Operating Income (loss):	\$3,475.535	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	474.13%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$54,254.259	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$848	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sleepy Hollow Village		
Unit Code:	045/085/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,407,484		
Equalized Assessed Valuation:	\$102,017,802		
Population:	3,553		
Employees:			
Full Time:	9		
Part Time:	17		
Salaries Paid:	\$889,683		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,165,718	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$328	\$673	\$514
Revenue Collected During FY 18:	\$1,938,717	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,696,060	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$546	\$872	\$694
Per Capita Expenditures:	\$477	\$841	\$704
Revenues over (under) Expenditures:	\$242,657	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.54%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$823,279	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$232	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,584	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,144,805	-\$6,072,573	\$237,091

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:	\$487,054	\$13,729,977	\$2,917,395
Per Capita Debt:	\$137	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,988,941	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.123	\$1,692	\$1,322
Revenue Collected During FY 18:	\$880,861	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$914,867	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$248	\$550	\$393
Per Capita Expenditures:	\$257	\$502	\$369
Operating Income (loss):	-\$34,006	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	432.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,954,935	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.113	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Smithboro Village		
Unit Code:	003/040/32	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$53,957		
Equalized Assessed Valuation:	\$1,308,124		
Population:	200		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$19,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,380	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$442	\$1,048	\$581
Revenue Collected During FY 18:	\$59,992	\$310,057	\$126,093
Expenditures During FY 18:	\$56,623	\$288,976	\$119,948
Per Capita Revenue:	\$300	\$884	\$338
Per Capita Expenditures:	\$283	\$828	\$325
Revenues over (under) Expenditures:	\$3,369	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	159.09%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$90,082	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$450	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,018	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$87,064	-\$22,956	\$91,815

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:	\$115,000	\$408,875	\$34,803
Per Capita Debt:	\$575	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$852.822	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.264	\$2,410	\$1,081
Revenue Collected During FY 18:	\$62.751	\$259,125	\$96,372
Expenditures During FY 18:	\$87.625	\$253,615	\$101,344
Per Capita Revenue:	\$314	\$670	\$266
Per Capita Expenditures:	\$438	\$690	\$274
Operating Income (loss):	-\$24.874	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	946.78%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$829.615	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.148	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Smithfield Village		
Unit Code:	029/095/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1		
Equalized Assessed Valuation:	\$1,020,459		
Population:	223		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$17,492		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$303,241	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,360	\$1,048	\$581
Revenue Collected During FY 18:	\$43,219	\$310,057	\$126,093
Expenditures During FY 18:	\$56,515	\$288,976	\$119,948
Per Capita Revenue:	\$194	\$884	\$338
Per Capita Expenditures:	\$253	\$828	\$325
Revenues over (under) Expenditures:	-\$13,296	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	513.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$289,945	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,300	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$143,083	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$146,862	-\$22,956	\$91,815

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:	\$485,000	\$408,875	\$34,803
Per Capita Debt:	\$2,175	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,845,233	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$8.275	\$2,410	\$1,081
Revenue Collected During FY 18:	\$91,380	\$259,125	\$96,372
Expenditures During FY 18:	\$128,490	\$253,615	\$101,344
Per Capita Revenue:	\$410	\$670	\$266
Per Capita Expenditures:	\$576	\$690	\$274
Operating Income (loss):	-\$37,110	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1407.21%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,808,123	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$8.108	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Smithton Village		
Unit Code:	088/130/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,212,964		
Equalized Assessed Valuation:	\$75,940,448		
Population:	3,737		
Employees:			
Full Time:	15		
Part Time:	39		
Salaries Paid:	\$931,885		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,291,389	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$613	\$673	\$514
Revenue Collected During FY 18:	\$1,898,388	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,618,081	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$508	\$872	\$694
Per Capita Expenditures:	\$433	\$841	\$704
Revenues over (under) Expenditures:	\$280,307	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	158.93%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,571,696	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$688	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$297,409	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,274,287	-\$6,072,573	\$237,091

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:	\$4,415,694	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,182	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,083,726	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.093	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,447,714	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,412,414	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$387	\$550	\$393
Per Capita Expenditures:	\$378	\$502	\$369
Operating Income (loss):	\$35,300	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	291.63%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,119,026	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.102	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Somonauk Village		
Unit Code:	019/060/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,505,081		
Equalized Assessed Valuation:	\$33,310,260		
Population:	1,882		
Employees:			
Full Time:	7		
Part Time:	8		
Salaries Paid:	\$451,997		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,017,949	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,072	\$673	\$514
Revenue Collected During FY 18:	\$1,036,880	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$771,401	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$551	\$872	\$694
Per Capita Expenditures:	\$410	\$841	\$704
Revenues over (under) Expenditures:	\$265,479	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	272.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,104,845	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,118	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,202	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,020,412	-\$6,072,573	\$237,091

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:	\$1,382,214	\$13,729,977	\$2,917,395
Per Capita Debt:	\$734	\$1,752	\$798
General Obligation Debt over EAV:	4.15%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,566,914	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.489	\$1,692	\$1,322
Revenue Collected During FY 18:	\$526,547	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$511,516	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$280	\$550	\$393
Per Capita Expenditures:	\$272	\$502	\$369
Operating Income (loss):	\$15,031	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1270.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,500,055	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.454	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sorento Village		
Unit Code:	003/045/32	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,264,302		
Equalized Assessed Valuation:	\$2,022,150		
Population:	470		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$58,427		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,125	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$617	\$1,048	\$581
Revenue Collected During FY 18:	\$165,527	\$310,057	\$126,093
Expenditures During FY 18:	\$140,010	\$288,976	\$119,948
Per Capita Revenue:	\$352	\$884	\$338
Per Capita Expenditures:	\$298	\$828	\$325
Revenues over (under) Expenditures:	\$25,517	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	140.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$196,978	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$419	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,948	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$165,030	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$551.519	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.173	\$2,410	\$1,081
Revenue Collected During FY 18:	\$300.013	\$259,125	\$96,372
Expenditures During FY 18:	\$218.484	\$253,615	\$101,344
Per Capita Revenue:	\$638	\$670	\$266
Per Capita Expenditures:	\$465	\$690	\$274
Operating Income (loss):	\$81.529	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	344.06%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$751.712	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.599	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	South Barrington Village		
Unit Code:	016/530/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,854,400		
Equalized Assessed Valuation:	\$503,681,598		
Population:	4,565		
Employees:			
	Full Time:	27	
	Part Time:	10	
	Salaries Paid:	\$2,497,130	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,789,621	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$830	\$673	\$514
Revenue Collected During FY 18:	\$7,471,734	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,485,229	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,637	\$872	\$694
Per Capita Expenditures:	\$1,421	\$841	\$704
Revenues over (under) Expenditures:	\$986,505	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	45.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,961,126	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$649	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,211	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$893,021	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$11,010,157	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,412	\$1,692	\$1,322
Revenue Collected During FY 18:	\$635,932	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$873,255	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$139	\$550	\$393
Per Capita Expenditures:	\$191	\$502	\$369
Operating Income (loss):	-\$237,323	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1233.64%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,772,834	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,360	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	South Beloit City		
Unit Code:	101/050/30	County:	Winnebago
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,861,800		
Equalized Assessed Valuation:	\$109,139,407		
Population:	7,892		
Employees:			
Full Time:	30		
Part Time:	40		
Salaries Paid:	\$2,157,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,161,210	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$654	\$673	\$514
Revenue Collected During FY 18:	\$7,730,636	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,542,767	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$980	\$872	\$694
Per Capita Expenditures:	\$956	\$841	\$704
Revenues over (under) Expenditures:	\$187,869	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.92%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,349,079	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$678	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,035,219	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$352,512	-\$6,072,573	\$237,091

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:	\$3,227,775	\$13,729,977	\$2,917,395
Per Capita Debt:	\$409	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,360,051	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.186	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,274,645	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,256,246	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$288	\$550	\$393
Per Capita Expenditures:	\$159	\$502	\$369
Operating Income (loss):	\$1,018,399	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	826.15%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,378,450	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.315	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	South Chicago Heights Village
Unit Code:	016/535/32
County:	Cook
Fiscal Year End:	12/31/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$9,818,247
Equalized Assessed Valuation:	\$66,218,085
Population:	4,139
Employees:	
Full Time:	32
Part Time:	68
Salaries Paid:	\$2,170,200

Blended Component Units

Number Submitted = 2
 Firefighters' Pension Fund
 Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,426,732	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$828	\$673	\$514
Revenue Collected During FY 18:	\$5,662,564	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,414,711	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,368	\$872	\$694
Per Capita Expenditures:	\$1,308	\$841	\$704
Revenues over (under) Expenditures:	\$247,853	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.17%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,637,246	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$879	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,700,892	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$12,123,464	-\$6,072,573	\$237,091

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:	\$3,824,533	\$13,729,977	\$2,917,395
Per Capita Debt:	\$924	\$1,752	\$798
General Obligation Debt over EAV:	3.18%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,004,844	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$243	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,060,317	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,593,124	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$498	\$550	\$393
Per Capita Expenditures:	\$385	\$502	\$369
Operating Income (loss):	\$467,193	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	92.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,477,429	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$357	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	South Elgin Village		
Unit Code:	045/090/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,913,984		
Equalized Assessed Valuation:	\$633,348,039		
Population:	22,549		
Employees:			
	Full Time:	81	
	Part Time:	53	
	Salaries Paid:	\$7,248,437	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,046,209	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$490	\$673	\$514
Revenue Collected During FY 18:	\$16,260,799	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$14,872,861	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$721	\$872	\$694
Per Capita Expenditures:	\$660	\$841	\$704
Revenues over (under) Expenditures:	\$1,387,938	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	85.48%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,713,845	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$564	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,213,922	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,580,260	-\$6,072,573	\$237,091

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:	\$29,221,891	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,296	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$23,040,524	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.022	\$1,692	\$1,322
Revenue Collected During FY 18:	\$10,455,945	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,396,274	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$464	\$550	\$393
Per Capita Expenditures:	\$328	\$502	\$369
Operating Income (loss):	\$3,059,671	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	319.34%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$23,619,277	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.047	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	South Holland Village		
Unit Code:	016/540/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,175,538		
Equalized Assessed Valuation:	\$378,912,478		
Population:	21,817		
Employees:			
Full Time:	214		
Part Time:	81		
Salaries Paid:	\$12,939,369		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,706,000	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$262	\$673	\$514
Revenue Collected During FY 18:	\$27,012,241	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$25,658,162	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,238	\$872	\$694
Per Capita Expenditures:	\$1,176	\$841	\$704
Revenues over (under) Expenditures:	\$1,354,079	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	26.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,890,079	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$316	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,580,398	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$24,649,365	-\$6,072,573	\$237,091

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:	\$18,307,881	\$13,729,977	\$2,917,395
Per Capita Debt:	\$839	\$1,752	\$798
General Obligation Debt over EAV:	4.08%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,821,850	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$313	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,155,100	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,387,646	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$328	\$550	\$393
Per Capita Expenditures:	\$293	\$502	\$369
Operating Income (loss):	\$767,454	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	118.81%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,589,304	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$348	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	South Jacksonville Village		
Unit Code:	069/045/32	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,370,005		
Equalized Assessed Valuation:	\$42,158,554		
Population:	3,230		
Employees:			
Full Time:		16	
Part Time:		23	
Salaries Paid:		\$658,531	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,750,795	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$852	\$673	\$514
Revenue Collected During FY 18:	\$2,250,953	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,572,048	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$697	\$872	\$694
Per Capita Expenditures:	\$796	\$841	\$704
Revenues over (under) Expenditures:	-\$321,095	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	129.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,329,700	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,031	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,975,152	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,395,439	-\$6,072,573	\$237,091

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:	\$1,096,974	\$13,729,977	\$2,917,395
Per Capita Debt:	\$340	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,576.692	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.417	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,322.987	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,190.636	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$410	\$550	\$393
Per Capita Expenditures:	\$369	\$502	\$369
Operating Income (loss):	\$132.351	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	395.51%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,709.043	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.458	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	South Pekin Village		
Unit Code:	090/075/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,869,600		
Equalized Assessed Valuation:	\$8,521,768		
Population:	1,146		
Employees:			
Full Time:	4		
Part Time:	7		
Salaries Paid:	\$223,043		

Blended Component Units
Number Submitted = 1 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$200,927	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$175	\$673	\$514
Revenue Collected During FY 18:	\$523,199	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$476,996	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$457	\$872	\$694
Per Capita Expenditures:	\$416	\$841	\$704
Revenues over (under) Expenditures:	\$46,203	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$274,799	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$240	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,284	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$232,515	-\$6,072,573	\$237,091

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:	\$1,000,047	\$13,729,977	\$2,917,395
Per Capita Debt:	\$873	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,375,763	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,073	\$1,692	\$1,322
Revenue Collected During FY 18:	\$430,517	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$365,386	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$376	\$550	\$393
Per Capita Expenditures:	\$319	\$502	\$369
Operating Income (loss):	\$65,131	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	670.33%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,449,300	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,137	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	South Roxana Village		
Unit Code:	057/110/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,850,000		
Equalized Assessed Valuation:	\$14,412,420		
Population:	2,311		
Employees:			
Full Time:	9		
Part Time:	16		
Salaries Paid:	\$547,618		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$381,568	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$165	\$673	\$514
Revenue Collected During FY 18:	\$999,684	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$966,859	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$433	\$872	\$694
Per Capita Expenditures:	\$418	\$841	\$704
Revenues over (under) Expenditures:	\$32,825	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	42.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$412,193	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$178	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$310,473	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$769,798	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$333	\$1,692	\$1,322
Revenue Collected During FY 18:	\$704,866	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$839,825	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$305	\$550	\$393
Per Capita Expenditures:	\$363	\$502	\$369
Operating Income (loss):	-\$134,959	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	75.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$637,039	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$276	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	South Wilmington Village		
Unit Code:	032/070/32	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,275,218		
Equalized Assessed Valuation:	\$9,986,967		
Population:	680		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$78,662		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$582,284	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$856	\$1,048	\$581
Revenue Collected During FY 18:	\$302,637	\$310,057	\$126,093
Expenditures During FY 18:	\$223,449	\$288,976	\$119,948
Per Capita Revenue:	\$445	\$884	\$338
Per Capita Expenditures:	\$329	\$828	\$325
Revenues over (under) Expenditures:	\$79,188	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	296.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$661,472	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$973	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$128,901	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$532,571	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$334.153	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$491	\$2,410	\$1,081
Revenue Collected During FY 18:	\$160.812	\$259,125	\$96,372
Expenditures During FY 18:	\$175.084	\$253,615	\$101,344
Per Capita Revenue:	\$236	\$670	\$266
Per Capita Expenditures:	\$257	\$690	\$274
Operating Income (loss):	-\$14.272	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	182.70%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$319.881	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$470	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Southern View Village		
Unit Code:	083/110/32	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,546,400		
Equalized Assessed Valuation:	\$20,506,639		
Population:	1,642		
Employees:			
Full Time:	7		
Part Time:	20		
Salaries Paid:	\$443,529		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$577,920	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$352	\$673	\$514
Revenue Collected During FY 18:	\$1,078,604	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,074,669	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$657	\$872	\$694
Per Capita Expenditures:	\$654	\$841	\$704
Revenues over (under) Expenditures:	\$3,935	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	54.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$582,555	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$355	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,173	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$449,382	-\$6,072,573	\$237,091

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:	\$349,267	\$13,729,977	\$2,917,395
Per Capita Debt:	\$213	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sparland Village		
Unit Code:	059/025/32	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$420,415		
Equalized Assessed Valuation:	\$3,069,463		
Population:	406		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$48,661		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$98,697	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$243	\$1,048	\$581
Revenue Collected During FY 18:	\$142,896	\$310,057	\$126,093
Expenditures During FY 18:	\$96,019	\$288,976	\$119,948
Per Capita Revenue:	\$352	\$884	\$338
Per Capita Expenditures:	\$237	\$828	\$325
Revenues over (under) Expenditures:	\$46,877	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	123.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$118,446	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$292	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,707	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$38,739	-\$22,956	\$91,815

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:	\$31,498	\$408,875	\$34,803
Per Capita Debt:	\$78	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$662.651	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.632	\$2,410	\$1,081
Revenue Collected During FY 18:	\$125.846	\$259,125	\$96,372
Expenditures During FY 18:	\$120.590	\$253,615	\$101,344
Per Capita Revenue:	\$310	\$670	\$266
Per Capita Expenditures:	\$297	\$690	\$274
Operating Income (loss):	\$5.256	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	576.36%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$695.035	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.712	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sparta City		
Unit Code:	079/065/30	County:	Randolph
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,625,500		
Equalized Assessed Valuation:	\$49,135,297		
Population:	4,302		
Employees:			
Full Time:	32		
Part Time:	75		
Salaries Paid:	\$2,102,059		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,389,037	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,718	\$673	\$514
Revenue Collected During FY 18:	\$5,151,688	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,031,322	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,198	\$872	\$694
Per Capita Expenditures:	\$937	\$841	\$704
Revenues over (under) Expenditures:	\$1,120,366	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	182.67%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,363,993	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,712	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$431,023	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$5,723,720	-\$6,072,573	\$237,091

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:	\$12,498,244	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,905	\$1,752	\$798
General Obligation Debt over EAV:	23.62%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,251,011	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,221	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,547,127	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,723,385	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$592	\$550	\$393
Per Capita Expenditures:	\$633	\$502	\$369
Operating Income (loss):	-\$176,258	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	228.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,220,163	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,446	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Spaulding Village		
Unit Code:	083/115/32	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$320,690		
Equalized Assessed Valuation:	\$15,174,385		
Population:	873		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$74,265		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$211,732	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$243	\$1,048	\$581
Revenue Collected During FY 18:	\$263,355	\$310,057	\$126,093
Expenditures During FY 18:	\$202,548	\$288,976	\$119,948
Per Capita Revenue:	\$302	\$884	\$338
Per Capita Expenditures:	\$232	\$828	\$325
Revenues over (under) Expenditures:	\$60,807	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	149.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$302,632	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$347	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,699	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$276,933	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Spillertown Village		
Unit Code:	100/075/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$46,208		
Equalized Assessed Valuation:	\$3,112,946		
Population:	230		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$4,102		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,841	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$208	\$1,048	\$581
Revenue Collected During FY 18:	\$228,060	\$310,057	\$126,093
Expenditures During FY 18:	\$226,946	\$288,976	\$119,948
Per Capita Revenue:	\$992	\$884	\$338
Per Capita Expenditures:	\$987	\$828	\$325
Revenues over (under) Expenditures:	\$1,114	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	21.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$48,955	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$213	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,091	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$17,864	-\$22,956	\$91,815

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:	\$38,000	\$408,875	\$34,803
Per Capita Debt:	\$165	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$335.668	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.459	\$2,410	\$1,081
Revenue Collected During FY 18:	\$79.369	\$259,125	\$96,372
Expenditures During FY 18:	\$68.792	\$253,615	\$101,344
Per Capita Revenue:	\$345	\$670	\$266
Per Capita Expenditures:	\$299	\$690	\$274
Operating Income (loss):	\$10.577	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	503.32%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$346.245	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.505	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Spring Bay Village		
Unit Code:	102/070/32	County:	Woodford
Fiscal Year End:	6/1/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$278,088		
Equalized Assessed Valuation:	\$5,479,057		
Population:	500		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$24,066		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,913	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$114	\$1,048	\$581
Revenue Collected During FY 18:	\$97,851	\$310,057	\$126,093
Expenditures During FY 18:	\$75,276	\$288,976	\$119,948
Per Capita Revenue:	\$196	\$884	\$338
Per Capita Expenditures:	\$151	\$828	\$325
Revenues over (under) Expenditures:	\$22,575	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	105.60%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$79,488	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$159	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$79,488	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Spring Grove Village		
Unit Code:	063/100/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,454,782		
Equalized Assessed Valuation:	\$181,259,857		
Population:	5,778		
Employees:			
Full Time:		16	
Part Time:		15	
Salaries Paid:		\$1,228,789	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,739,717	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$647	\$673	\$514
Revenue Collected During FY 18:	\$3,501,418	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,141,794	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$606	\$872	\$694
Per Capita Expenditures:	\$544	\$841	\$704
Revenues over (under) Expenditures:	\$359,624	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	124.40%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,908,341	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$676	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,544,732	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,430,065	-\$6,072,573	\$237,091

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:	\$911,804	\$13,729,977	\$2,917,395
Per Capita Debt:	\$158	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,907,476	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$503	\$1,692	\$1,322
Revenue Collected During FY 18:	\$252,016	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$308,574	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$44	\$550	\$393
Per Capita Expenditures:	\$53	\$502	\$369
Operating Income (loss):	-\$56,558	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	941.08%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,903,918	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$503	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Spring Valley City		
Unit Code:	006/105/30	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,232,850		
Equalized Assessed Valuation:	\$64,699,160		
Population:	5,499		
Employees:			
Full Time:	29		
Part Time:	120		
Salaries Paid:	\$1,735,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,256,361	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$228	\$673	\$514
Revenue Collected During FY 18:	\$3,794,680	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,586,574	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$690	\$872	\$694
Per Capita Expenditures:	\$652	\$841	\$704
Revenues over (under) Expenditures:	\$208,106	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	38.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,372,290	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$250	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,586,504	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,932,173	-\$6,072,573	\$237,091

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:	\$6,563,031	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,193	\$1,752	\$798
General Obligation Debt over EAV:	1.07%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$20,371,247	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.705	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,232,144	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,314,614	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$588	\$550	\$393
Per Capita Expenditures:	\$421	\$502	\$369
Operating Income (loss):	\$917,530	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	922.43%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$21,350,625	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.883	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Springerton Village		
Unit Code:	097/050/32	County:	White
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$117,076		
Equalized Assessed Valuation:	\$721,172		
Population:	104		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$17,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,185	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$521	\$1,048	\$581
Revenue Collected During FY 18:	\$19,480	\$310,057	\$126,093
Expenditures During FY 18:	\$23,541	\$288,976	\$119,948
Per Capita Revenue:	\$187	\$884	\$338
Per Capita Expenditures:	\$226	\$828	\$325
Revenues over (under) Expenditures:	-\$4,061	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	232.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$54,761	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$527	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,229	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$17,532	-\$22,956	\$91,815

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:	\$81,866	\$408,875	\$34,803
Per Capita Debt:	\$787	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$721.435	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$6.937	\$2,410	\$1,081
Revenue Collected During FY 18:	\$84.869	\$259,125	\$96,372
Expenditures During FY 18:	\$93.534	\$253,615	\$101,344
Per Capita Revenue:	\$816	\$670	\$266
Per Capita Expenditures:	\$899	\$690	\$274
Operating Income (loss):	-\$8.665	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	757.09%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$708.133	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$6.809	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Springfield City		
Unit Code:	083/120/30	County:	Sangamon
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$554,958,248		
Equalized Assessed Valuation:	\$2,341,486,702		
Population:	114,868		
Employees:			
Full Time:	1,419		
Part Time:	4		
Salaries Paid:	\$110,465,514		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,409,646	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$300	\$548	\$516
Revenue Collected During FY 18:	\$130,215,160	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$143,732,481	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,134	\$1,126	\$1,099
Per Capita Expenditures:	\$1,251	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$13,517,321	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	18.58%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$26,702,346	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$232	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,218,741	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$424,844,160	-\$89,138,099	-\$45,315,959

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:	\$1,338,421,974	\$133,916,165	\$70,239,988
Per Capita Debt:	\$11,652	\$2,479	\$1,921
General Obligation Debt over EAV:	3.75%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$491,610,456	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$4.280	\$1,462	\$1,218
Revenue Collected During FY 18:	\$284,446,579	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$272,995,695	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$2.476	\$455	\$319
Per Capita Expenditures:	\$2.377	\$427	\$321
Operating Income (loss):	\$11,450,884	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	181.38%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$495,167,407	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$4.311	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	St. Anne Village		
Unit Code:	046/085/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,485,000		
Equalized Assessed Valuation:	\$14,839,101		
Population:	1,257		
Employees:			
Full Time:	5		
Part Time:	22		
Salaries Paid:	\$311,020		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$142,972	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$114	\$673	\$514
Revenue Collected During FY 18:	\$583,235	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$593,522	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$464	\$872	\$694
Per Capita Expenditures:	\$472	\$841	\$704
Revenues over (under) Expenditures:	-\$10,287	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	26.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$156,986	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$125	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,585	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$18,524	-\$6,072,573	\$237,091

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:	\$184,626	\$13,729,977	\$2,917,395
Per Capita Debt:	\$147	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1.637.024	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.302	\$1,692	\$1,322
Revenue Collected During FY 18:	\$358.279	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$336.573	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$285	\$550	\$393
Per Capita Expenditures:	\$268	\$502	\$369
Operating Income (loss):	\$21.706	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	492.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1.658.730	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.320	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	St. Augustine Village		
Unit Code:	048/055/32	County:	Knox
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$235,500		
Equalized Assessed Valuation:	\$864,776		
Population:	150		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$12,115		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,226	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$588	\$1,048	\$581
Revenue Collected During FY 18:	\$45,744	\$310,057	\$126,093
Expenditures During FY 18:	\$34,419	\$288,976	\$119,948
Per Capita Revenue:	\$305	\$884	\$338
Per Capita Expenditures:	\$229	\$828	\$325
Revenues over (under) Expenditures:	\$11,325	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	289.23%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$99,551	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$664	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$37,606	\$6,514	\$
Total Unreserved Funds:	\$61,945	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$21.372	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$142	\$2,410	\$1,081
Revenue Collected During FY 18:	\$17.587	\$259,125	\$96,372
Expenditures During FY 18:	\$12.309	\$253,615	\$101,344
Per Capita Revenue:	\$117	\$670	\$266
Per Capita Expenditures:	\$82	\$690	\$274
Operating Income (loss):	\$5.278	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	216.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$26.650	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$178	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	St. Charles City		
Unit Code:	045/080/30	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$158,731,134		
Equalized Assessed Valuation:	\$1,424,433,052		
Population:	32,714		
Employees:			
Full Time:	236		
Part Time:	69		
Salaries Paid:	\$25,754,272		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,602,714	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$813	\$548	\$516
Revenue Collected During FY 18:	\$45,389,360	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$37,217,665	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,387	\$1,126	\$1,099
Per Capita Expenditures:	\$1,138	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$8,171,695	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	71.80%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$26,721,421	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$817	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,131,730	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$26,666,608	-\$89,138,099	-\$45,315,959

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:	\$134,553,695	\$133,916,165	\$70,239,988
Per Capita Debt:	\$4,113	\$2,479	\$1,921
General Obligation Debt over EAV:	6.81%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$117,440,085	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$3.590	\$1,462	\$1,218
Revenue Collected During FY 18:	\$80,935,371	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$70,720,786	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$2.474	\$455	\$319
Per Capita Expenditures:	\$2.162	\$427	\$321
Operating Income (loss):	\$10,214,585	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	181.13%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$128,096,391	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$3.916	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	St. David Village		
Unit Code:	029/090/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,525,000		
Equalized Assessed Valuation:	\$3,451,838		
Population:	570		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$42,393		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,840	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$198	\$1,048	\$581
Revenue Collected During FY 18:	\$154,159	\$310,057	\$126,093
Expenditures During FY 18:	\$134,609	\$288,976	\$119,948
Per Capita Revenue:	\$270	\$884	\$338
Per Capita Expenditures:	\$236	\$828	\$325
Revenues over (under) Expenditures:	\$19,550	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	98.83%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$133,028	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$233	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$100,226	\$6,514	\$
Total Unreserved Funds:	\$32,802	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$50,500	\$408,875	\$34,803
Per Capita Debt:	\$89	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	St. Elmo City		
Unit Code:	026/030/30	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,970,000		
Equalized Assessed Valuation:	\$9,736,507		
Population:	1,387		
Employees:			
Full Time:	8		
Part Time:	16		
Salaries Paid:	\$303,647		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$825,648	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$595	\$673	\$514
Revenue Collected During FY 18:	\$734,471	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$679,909	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$530	\$872	\$694
Per Capita Expenditures:	\$490	\$841	\$704
Revenues over (under) Expenditures:	\$54,562	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	129.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$880,210	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$635	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$341,903	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$538,307	-\$6,072,573	\$237,091

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:	\$334,049	\$13,729,977	\$2,917,395
Per Capita Debt:	\$241	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,049,546	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,920	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,222,775	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,020,450	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$882	\$550	\$393
Per Capita Expenditures:	\$736	\$502	\$369
Operating Income (loss):	\$202,325	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	416.67%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,251,871	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,066	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	St. Francisville City		
Unit Code:	051/030/30	County:	Lawrence
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$828,545		
Equalized Assessed Valuation:	\$2,291,771		
Population:	697		
Employees:			
Full Time:	2		
Part Time:	23		
Salaries Paid:	\$172,977		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,904	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$43	\$1,048	\$581
Revenue Collected During FY 18:	\$212,205	\$310,057	\$126,093
Expenditures During FY 18:	\$192,007	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$275	\$828	\$325
Revenues over (under) Expenditures:	\$20,198	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	50.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$96,517	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$138	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,911	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$41,606	-\$22,956	\$91,815

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:	\$713,361	\$408,875	\$34,803
Per Capita Debt:	\$1,023	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,114,083	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.033	\$2,410	\$1,081
Revenue Collected During FY 18:	\$544,988	\$259,125	\$96,372
Expenditures During FY 18:	\$604,900	\$253,615	\$101,344
Per Capita Revenue:	\$782	\$670	\$266
Per Capita Expenditures:	\$868	\$690	\$274
Operating Income (loss):	-\$59,912	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	339.59%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,054,171	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,947	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	St. Jacob Village		
Unit Code:	057/105/32	County:	Madison
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,184,313		
Equalized Assessed Valuation:	\$19,436,877		
Population:	1,150		
Employees:			
Full Time:	5		
Part Time:	7		
Salaries Paid:	\$267,072		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$366,535	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$319	\$673	\$514
Revenue Collected During FY 18:	\$689,933	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,524,548	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$600	\$872	\$694
Per Capita Expenditures:	\$1,326	\$841	\$704
Revenues over (under) Expenditures:	-\$834,615	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	9.76%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$148,765	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$129	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$232,768	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$84,003	-\$6,072,573	\$237,091

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:	\$664,950	\$13,729,977	\$2,917,395
Per Capita Debt:	\$578	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,228,208	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.068	\$1,692	\$1,322
Revenue Collected During FY 18:	\$770,828	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$659,765	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$670	\$550	\$393
Per Capita Expenditures:	\$574	\$502	\$369
Operating Income (loss):	\$111,063	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	201.23%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,327,626	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.154	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	St. Johns Village		
Unit Code:	073/025/32	County:	Perry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$120,000		
Equalized Assessed Valuation:	\$1,500,000		
Population:	195		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$12,970	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,347	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$904	\$1,048	\$581
Revenue Collected During FY 18:	\$80,599	\$310,057	\$126,093
Expenditures During FY 18:	\$74,572	\$288,976	\$119,948
Per Capita Revenue:	\$413	\$884	\$338
Per Capita Expenditures:	\$382	\$828	\$325
Revenues over (under) Expenditures:	\$6,027	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	244.56%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$182,374	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$935	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,131	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$147,243	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$51.705	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$265	\$2,410	\$1,081
Revenue Collected During FY 18:	\$30.734	\$259,125	\$96,372
Expenditures During FY 18:	\$29.950	\$253,615	\$101,344
Per Capita Revenue:	\$158	\$670	\$266
Per Capita Expenditures:	\$154	\$690	\$274
Operating Income (loss):	\$784	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	175.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$52.489	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$269	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	St. Joseph Village		
Unit Code:	010/105/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,833,338		
Equalized Assessed Valuation:	\$71,534,306		
Population:	3,967		
Employees:			
Full Time:	8		
Part Time:	26		
Salaries Paid:	\$365,167		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,803,752	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$455	\$673	\$514
Revenue Collected During FY 18:	\$1,513,734	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,443,813	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$382	\$872	\$694
Per Capita Expenditures:	\$364	\$841	\$704
Revenues over (under) Expenditures:	\$69,921	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	129.77%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,873,673	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$472	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$262,000	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,611,673	-\$6,072,573	\$237,091

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:	\$2,080,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$524	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,834,604	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$462	\$1,692	\$1,322
Revenue Collected During FY 18:	\$481,610	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$505,392	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$121	\$550	\$393
Per Capita Expenditures:	\$127	\$502	\$369
Operating Income (loss):	-\$23,782	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	358.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,810,822	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$456	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	St. Libory Village		
Unit Code:	088/115/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$553,238		
Equalized Assessed Valuation:	\$8,720,898		
Population:	615		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$44,357		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$305,664	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$497	\$1,048	\$581
Revenue Collected During FY 18:	\$417,584	\$310,057	\$126,093
Expenditures During FY 18:	\$321,045	\$288,976	\$119,948
Per Capita Revenue:	\$679	\$884	\$338
Per Capita Expenditures:	\$522	\$828	\$325
Revenues over (under) Expenditures:	\$96,539	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	124.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$401,126	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$652	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$156,756	\$6,514	\$
Total Unreserved Funds:	\$244,370	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$22,135	\$408,875	\$34,803
Per Capita Debt:	\$36	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,038,978	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,315	\$2,410	\$1,081
Revenue Collected During FY 18:	\$281,453	\$259,125	\$96,372
Expenditures During FY 18:	\$232,193	\$253,615	\$101,344
Per Capita Revenue:	\$458	\$670	\$266
Per Capita Expenditures:	\$378	\$690	\$274
Operating Income (loss):	\$49,260	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	899.82%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,089,315	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,397	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	St. Peter Village		
Unit Code:	026/035/32	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,281,150		
Equalized Assessed Valuation:	\$3,630,697		
Population:	355		
Employees:			
	Full Time:	2	
	Part Time:	9	
	Salaries Paid:	\$59,312	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$206,297	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$581	\$1,048	\$581
Revenue Collected During FY 18:	\$180,374	\$310,057	\$126,093
Expenditures During FY 18:	\$147,618	\$288,976	\$119,948
Per Capita Revenue:	\$508	\$884	\$338
Per Capita Expenditures:	\$416	\$828	\$325
Revenues over (under) Expenditures:	\$32,756	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	161.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$239,053	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$673	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,503	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$233,550	-\$22,956	\$91,815

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:	\$173,000	\$408,875	\$34,803
Per Capita Debt:	\$487	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$627.978	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.769	\$2,410	\$1,081
Revenue Collected During FY 18:	\$173.452	\$259,125	\$96,372
Expenditures During FY 18:	\$187.504	\$253,615	\$101,344
Per Capita Revenue:	\$489	\$670	\$266
Per Capita Expenditures:	\$528	\$690	\$274
Operating Income (loss):	-\$14.052	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	327.42%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$613.926	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.729	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Standard Village		
Unit Code:	078/035/32	County:	Putnam
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$559,985		
Equalized Assessed Valuation:	\$2,599,285		
Population:	220		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$17,907		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$217,262	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$988	\$1,048	\$581
Revenue Collected During FY 18:	\$73,039	\$310,057	\$126,093
Expenditures During FY 18:	\$159,027	\$288,976	\$119,948
Per Capita Revenue:	\$332	\$884	\$338
Per Capita Expenditures:	\$723	\$828	\$325
Revenues over (under) Expenditures:	-\$85,988	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	88.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$140,171	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$637	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,334	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$89,837	-\$22,956	\$91,815

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:	\$1,114,000	\$408,875	\$34,803
Per Capita Debt:	\$5,064	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,472,669	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$6.694	\$2,410	\$1,081
Revenue Collected During FY 18:	\$131,380	\$259,125	\$96,372
Expenditures During FY 18:	\$190,542	\$253,615	\$101,344
Per Capita Revenue:	\$597	\$670	\$266
Per Capita Expenditures:	\$866	\$690	\$274
Operating Income (loss):	-\$59,162	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	727.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,386,314	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$6.301	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Standard City Village														
Unit Code:	056/110/32	County:	Macoupin												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$74,075														
Equalized Assessed Valuation:	\$815,000														
Population:	146														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,571	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$340	\$1,048	\$581
Revenue Collected During FY 18:	\$53,950	\$310,057	\$126,093
Expenditures During FY 18:	\$78,332	\$288,976	\$119,948
Per Capita Revenue:	\$370	\$884	\$338
Per Capita Expenditures:	\$537	\$828	\$325
Revenues over (under) Expenditures:	-\$24,382	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	32.16%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$25,189	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$173	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$25,190	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Stanford Village		
Unit Code:	064/105/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$982,950		
Equalized Assessed Valuation:	\$6,762,500		
Population:	596		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$140,276		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$397,664	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$667	\$1,048	\$581
Revenue Collected During FY 18:	\$246,447	\$310,057	\$126,093
Expenditures During FY 18:	\$301,573	\$288,976	\$119,948
Per Capita Revenue:	\$414	\$884	\$338
Per Capita Expenditures:	\$506	\$828	\$325
Revenues over (under) Expenditures:	-\$55,126	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	136.13%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$410,538	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$689	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,650	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$59,331	-\$22,956	\$91,815

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:	\$16,515	\$408,875	\$34,803
Per Capita Debt:	\$28	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$673.441	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.130	\$2,410	\$1,081
Revenue Collected During FY 18:	\$141.058	\$259,125	\$96,372
Expenditures During FY 18:	\$150.950	\$253,615	\$101,344
Per Capita Revenue:	\$237	\$670	\$266
Per Capita Expenditures:	\$253	\$690	\$274
Operating Income (loss):	-\$9.892	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	394.53%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$595.549	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$999	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Staunton City		
Unit Code:	056/115/30	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,122,046		
Equalized Assessed Valuation:	\$56,473,668		
Population:	5,139		
Employees:			
Full Time:	22		
Part Time:	41		
Salaries Paid:	\$1,350,030		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,367,365	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$266	\$673	\$514
Revenue Collected During FY 18:	\$2,298,306	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,138,143	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$447	\$872	\$694
Per Capita Expenditures:	\$416	\$841	\$704
Revenues over (under) Expenditures:	\$160,163	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	71.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,527,528	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$297	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$505,401	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,022,127	-\$6,072,573	\$237,091

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:	\$8,629,481	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,679	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$12,012,783	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,338	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,054,699	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,984,728	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$400	\$550	\$393
Per Capita Expenditures:	\$386	\$502	\$369
Operating Income (loss):	\$69,971	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	608.79%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$12,082,754	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,351	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Steeleville Village		
Unit Code:	079/070/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,261,250		
Equalized Assessed Valuation:	\$27,749,749		
Population:	2,083		
Employees:			
Full Time:	13		
Part Time:	32		
Salaries Paid:	\$697,287		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$933,528	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$448	\$673	\$514
Revenue Collected During FY 18:	\$1,875,529	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,938,140	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$900	\$872	\$694
Per Capita Expenditures:	\$930	\$841	\$704
Revenues over (under) Expenditures:	-\$62,611	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	49.06%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$950,917	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$457	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$526,354	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$424,563	-\$6,072,573	\$237,091

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:	\$3,200,321	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,536	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$771.564	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$370	\$1,692	\$1,322
Revenue Collected During FY 18:	\$672.765	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$636.161	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$323	\$550	\$393
Per Capita Expenditures:	\$305	\$502	\$369
Operating Income (loss):	\$36.604	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	127.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$808.168	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$388	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Steger Village		
Unit Code:	016/545/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,711,610		
Equalized Assessed Valuation:	\$106,966,784		
Population:	9,456		
Employees:			
Full Time:	34		
Part Time:	56		
Salaries Paid:	\$2,768,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,309,604	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$138	\$673	\$514
Revenue Collected During FY 18:	\$5,808,379	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,935,507	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$614	\$872	\$694
Per Capita Expenditures:	\$628	\$841	\$704
Revenues over (under) Expenditures:	-\$127,128	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	20.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,213,310	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$128	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,277,761	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,808,153	-\$6,072,573	\$237,091

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:	\$5,037,536	\$13,729,977	\$2,917,395
Per Capita Debt:	\$533	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,829,866	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$405	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,059,958	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,566,870	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$218	\$550	\$393
Per Capita Expenditures:	\$166	\$502	\$369
Operating Income (loss):	\$493,088	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	244.08%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,824,366	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$404	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sterling City		
Unit Code:	098/055/30	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$249,728,402		
Equalized Assessed Valuation:	\$170,003,036		
Population:	15,370		
Employees:			
Full Time:	89		
Part Time:	72		
Salaries Paid:	\$5,878,542		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,696,548	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$436	\$673	\$514
Revenue Collected During FY 18:	\$16,462,527	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$15,274,883	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,071	\$872	\$694
Per Capita Expenditures:	\$994	\$841	\$704
Revenues over (under) Expenditures:	\$1,187,644	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,412,146	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$482	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,974,689	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,778,253	-\$6,072,573	\$237,091

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:	\$38,499,951	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,505	\$1,752	\$798
General Obligation Debt over EAV:	7.79%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$12,678,245	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$825	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,852,440	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,324,522	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$251	\$550	\$393
Per Capita Expenditures:	\$216	\$502	\$369
Operating Income (loss):	\$527,918	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	396.35%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,176,878	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$857	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Steward Village		
Unit Code:	052/055/32	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$172,642		
Equalized Assessed Valuation:	\$2,823,526		
Population:	256		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$14,937		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,928	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$406	\$1,048	\$581
Revenue Collected During FY 18:	\$58,275	\$310,057	\$126,093
Expenditures During FY 18:	\$46,415	\$288,976	\$119,948
Per Capita Revenue:	\$228	\$884	\$338
Per Capita Expenditures:	\$181	\$828	\$325
Revenues over (under) Expenditures:	\$11,860	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	249.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$115,788	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$452	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,940	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$97,848	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$744.754	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.909	\$2,410	\$1,081
Revenue Collected During FY 18:	\$50.386	\$259,125	\$96,372
Expenditures During FY 18:	\$61.307	\$253,615	\$101,344
Per Capita Revenue:	\$197	\$670	\$266
Per Capita Expenditures:	\$239	\$690	\$274
Operating Income (loss):	-\$10.921	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1196.98%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$733.833	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.867	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Stewardson Village		
Unit Code:	086/045/32	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$543,650		
Equalized Assessed Valuation:	\$7,088,200		
Population:	719		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$144,573		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$235,693	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$328	\$1,048	\$581
Revenue Collected During FY 18:	\$219,518	\$310,057	\$126,093
Expenditures During FY 18:	\$223,959	\$288,976	\$119,948
Per Capita Revenue:	\$305	\$884	\$338
Per Capita Expenditures:	\$311	\$828	\$325
Revenues over (under) Expenditures:	-\$4,441	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	102.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$229,511	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$319	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,106	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$203,405	-\$22,956	\$91,815

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:	\$234,413	\$408,875	\$34,803
Per Capita Debt:	\$326	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,688,635	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,349	\$2,410	\$1,081
Revenue Collected During FY 18:	\$190,955	\$259,125	\$96,372
Expenditures During FY 18:	\$206,118	\$253,615	\$101,344
Per Capita Revenue:	\$266	\$670	\$266
Per Capita Expenditures:	\$287	\$690	\$274
Operating Income (loss):	-\$15,163	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	812.74%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,675,213	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,330	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Stickney Village		
Unit Code:	016/550/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,036,536		
Equalized Assessed Valuation:	\$112,866,904		
Population:	6,786		
Employees:			
Full Time:	39		
Part Time:	66		
Salaries Paid:	\$4,158,619		

Blended Component Units
Number Submitted = 1
Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,960,540	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$436	\$673	\$514
Revenue Collected During FY 18:	\$7,558,041	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,585,917	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,114	\$872	\$694
Per Capita Expenditures:	\$1,118	\$841	\$704
Revenues over (under) Expenditures:	-\$27,876	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	38.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,932,664	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$432	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,131,145	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$13,989,272	-\$6,072,573	\$237,091

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:	\$25,595,005	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,772	\$1,752	\$798
General Obligation Debt over EAV:	6.74%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,894,673	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$574	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,583,550	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,854,282	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$528	\$550	\$393
Per Capita Expenditures:	\$421	\$502	\$369
Operating Income (loss):	\$729,268	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	162.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,623,941	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$681	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Stillman Valley Village		
Unit Code:	071/060/32	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$3,736,700		
Equalized Assessed Valuation:	\$15,394,170		
Population:	1,054		
Employees:			
Full Time:	4		
Part Time:	16		
Salaries Paid:	\$218,973		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$467,553	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$444	\$673	\$514
Revenue Collected During FY 18:	\$602,899	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$489,610	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$572	\$872	\$694
Per Capita Expenditures:	\$465	\$841	\$704
Revenues over (under) Expenditures:	\$113,289	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	118.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$580,842	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$551	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$144,450	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$436,392	-\$6,072,573	\$237,091

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:	\$4,760,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,516	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,581,095	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,500	\$1,692	\$1,322
Revenue Collected During FY 18:	\$610,581	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$619,562	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$579	\$550	\$393
Per Capita Expenditures:	\$588	\$502	\$369
Operating Income (loss):	-\$8,981	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	253.75%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,572,114	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,492	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Stockton Village		
Unit Code:	043/050/32	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,898,377		
Equalized Assessed Valuation:	\$22,677,210		
Population:	1,862		
Employees:			
Full Time:	13		
Part Time:	11		
Salaries Paid:	\$731,720		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$638,207	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$343	\$673	\$514
Revenue Collected During FY 18:	\$1,395,769	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,574,613	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$750	\$872	\$694
Per Capita Expenditures:	\$846	\$841	\$704
Revenues over (under) Expenditures:	-\$178,844	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	28.54%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$449,363	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$241	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,977	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$419,386	-\$6,072,573	\$237,091

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:	\$1,763,597	\$13,729,977	\$2,917,395
Per Capita Debt:	\$947	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,490,878	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,949	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,339,981	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,217,407	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$720	\$550	\$393
Per Capita Expenditures:	\$654	\$502	\$369
Operating Income (loss):	\$122,574	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	461.92%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,623,452	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,020	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Stone Park Village		
Unit Code:	016/555/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,286,587		
Equalized Assessed Valuation:	\$47,082,745		
Population:	4,936		
Employees:			
Full Time:	26		
Part Time:	64		
Salaries Paid:	\$2,315,962		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,875,262	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$380	\$673	\$514
Revenue Collected During FY 18:	\$5,938,743	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,324,331	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,203	\$872	\$694
Per Capita Expenditures:	\$1,281	\$841	\$704
Revenues over (under) Expenditures:	-\$385,588	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	24.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,526,103	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$309	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$863,915	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$20,830,906	-\$6,072,573	\$237,091

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:	\$32,917,294	\$13,729,977	\$2,917,395
Per Capita Debt:	\$6,669	\$1,752	\$798
General Obligation Debt over EAV:	33.09%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$70.460	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$14	\$1,692	\$1,322
Revenue Collected During FY 18:	\$827.537	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$919.794	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$168	\$550	\$393
Per Capita Expenditures:	\$186	\$502	\$369
Operating Income (loss):	-\$92.257	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-2.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$21.797	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$4	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Stonefort Village		
Unit Code:	100/080/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$252,976		
Equalized Assessed Valuation:	\$1,450,738		
Population:	297		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$16,920		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$133,762	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$450	\$1,048	\$581
Revenue Collected During FY 18:	\$60,348	\$310,057	\$126,093
Expenditures During FY 18:	\$81,347	\$288,976	\$119,948
Per Capita Revenue:	\$203	\$884	\$338
Per Capita Expenditures:	\$274	\$828	\$325
Revenues over (under) Expenditures:	-\$20,999	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	129.01%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$104,943	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$353	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,387	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$51,556	-\$22,956	\$91,815

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:	\$175,000	\$408,875	\$34,803
Per Capita Debt:	\$589	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$649.669	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.187	\$2,410	\$1,081
Revenue Collected During FY 18:	\$86.959	\$259,125	\$96,372
Expenditures During FY 18:	\$127.320	\$253,615	\$101,344
Per Capita Revenue:	\$293	\$670	\$266
Per Capita Expenditures:	\$429	\$690	\$274
Operating Income (loss):	-\$40.361	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	484.71%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$617.128	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.078	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Stonington Village		
Unit Code:	011/060/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$420,800		
Equalized Assessed Valuation:	\$9,349,898		
Population:	868		
Employees:			
Full Time:	4		
Part Time:	18		
Salaries Paid:	\$222,655		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$174,169	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$201	\$1,048	\$581
Revenue Collected During FY 18:	\$452,179	\$310,057	\$126,093
Expenditures During FY 18:	\$377,588	\$288,976	\$119,948
Per Capita Revenue:	\$521	\$884	\$338
Per Capita Expenditures:	\$435	\$828	\$325
Revenues over (under) Expenditures:	\$74,591	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	65.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$248,760	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$287	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$162,071	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$86,689	-\$22,956	\$91,815

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:	\$154,199	\$408,875	\$34,803
Per Capita Debt:	\$178	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,738.133	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.155	\$2,410	\$1,081
Revenue Collected During FY 18:	\$805.265	\$259,125	\$96,372
Expenditures During FY 18:	\$813.388	\$253,615	\$101,344
Per Capita Revenue:	\$928	\$670	\$266
Per Capita Expenditures:	\$937	\$690	\$274
Operating Income (loss):	-\$8.123	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	335.63%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,730.010	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.145	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Stoy Village														
Unit Code:	017/035/32	County:	Crawford												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$26,330														
Equalized Assessed Valuation:	\$1,035,490														
Population:	104														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$177,323	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,705	\$1,048	\$581
Revenue Collected During FY 18:	\$25,582	\$310,057	\$126,093
Expenditures During FY 18:	\$6,916	\$288,976	\$119,948
Per Capita Revenue:	\$246	\$884	\$338
Per Capita Expenditures:	\$67	\$828	\$325
Revenues over (under) Expenditures:	\$18,666	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	2833.85%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$195,989	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,885	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,400	\$6,514	\$
Total Unreserved Funds:	\$177,588	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Strasburg Village		
Unit Code:	086/050/32	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,249,000		
Equalized Assessed Valuation:	\$4,543,144		
Population:	603		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$53,229		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$198,600	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$329	\$1,048	\$581
Revenue Collected During FY 18:	\$289,635	\$310,057	\$126,093
Expenditures During FY 18:	\$288,154	\$288,976	\$119,948
Per Capita Revenue:	\$480	\$884	\$338
Per Capita Expenditures:	\$478	\$828	\$325
Revenues over (under) Expenditures:	\$1,481	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	70.38%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$202,817	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$336	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,403	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$134,414	-\$22,956	\$91,815

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:	\$627,254	\$408,875	\$34,803
Per Capita Debt:	\$1,040	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,953,621	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,240	\$2,410	\$1,081
Revenue Collected During FY 18:	\$198,102	\$259,125	\$96,372
Expenditures During FY 18:	\$223,696	\$253,615	\$101,344
Per Capita Revenue:	\$329	\$670	\$266
Per Capita Expenditures:	\$371	\$690	\$274
Operating Income (loss):	-\$25,594	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	860.67%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,925,291	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,193	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Strawn Village		
Unit Code:	053/075/32	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$39,844		
Equalized Assessed Valuation:	\$733,422		
Population:	104		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$6,243		

Blended Component Units
Number Submitted = 1 Water District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$68,150	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$655	\$1,048	\$581
Revenue Collected During FY 18:	\$33,226	\$310,057	\$126,093
Expenditures During FY 18:	\$30,583	\$288,976	\$119,948
Per Capita Revenue:	\$319	\$884	\$338
Per Capita Expenditures:	\$294	\$828	\$325
Revenues over (under) Expenditures:	\$2,643	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	236.71%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$72,393	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$696	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,325	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$49,092	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$152.914	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.470	\$2,410	\$1,081
Revenue Collected During FY 18:	\$14.419	\$259,125	\$96,372
Expenditures During FY 18:	\$19.366	\$253,615	\$101,344
Per Capita Revenue:	\$139	\$670	\$266
Per Capita Expenditures:	\$186	\$690	\$274
Operating Income (loss):	-\$4.947	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	755.79%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$146.367	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.407	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Streamwood Village		
Unit Code:	016/560/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,723,424		
Equalized Assessed Valuation:	\$775,312,089		
Population:	40,615		
Employees:			
Full Time:	190		
Part Time:	38		
Salaries Paid:	\$17,826,543		

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,685,889	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$435	\$548	\$516
Revenue Collected During FY 18:	\$30,865,813	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$28,072,673	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$760	\$1,126	\$1,099
Per Capita Expenditures:	\$691	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,793,140	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	59.35%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$16,661,979	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$410	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$721,261	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$15,354,345	-\$89,138,099	-\$45,315,959

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:	\$2,355,000	\$133,916,165	\$70,239,988
Per Capita Debt:	\$58	\$2,479	\$1,921
General Obligation Debt over EAV:	0.30%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$48,434,201	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.193	\$1,462	\$1,218
Revenue Collected During FY 18:	\$13,097,332	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$13,968,390	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$322	\$455	\$319
Per Capita Expenditures:	\$344	\$427	\$321
Operating Income (loss):	-\$871,058	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	331.88%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$46,358,673	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.141	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Stronghurst Village		
Unit Code:	036/045/32	County:	Henderson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,784,950		
Equalized Assessed Valuation:	\$8,646,918		
Population:	1,000		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$179,207		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$734,607	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$735	\$1,048	\$581
Revenue Collected During FY 18:	\$337,792	\$310,057	\$126,093
Expenditures During FY 18:	\$313,225	\$288,976	\$119,948
Per Capita Revenue:	\$338	\$884	\$338
Per Capita Expenditures:	\$313	\$828	\$325
Revenues over (under) Expenditures:	\$24,567	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	163.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$512,485	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$512	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,313	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$505,172	-\$22,956	\$91,815

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:	\$664,647	\$408,875	\$34,803
Per Capita Debt:	\$665	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,680,176	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,680	\$2,410	\$1,081
Revenue Collected During FY 18:	\$275,746	\$259,125	\$96,372
Expenditures During FY 18:	\$257,519	\$253,615	\$101,344
Per Capita Revenue:	\$276	\$670	\$266
Per Capita Expenditures:	\$258	\$690	\$274
Operating Income (loss):	\$18,227	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1135.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,925,092	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,925	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sublette Village		
Unit Code:	052/060/32	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,045,500		
Equalized Assessed Valuation:	\$6,638,783		
Population:	449		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$19,150	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,045,262	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,328	\$1,048	\$581
Revenue Collected During FY 18:	\$305,467	\$310,057	\$126,093
Expenditures During FY 18:	\$95,766	\$288,976	\$119,948
Per Capita Revenue:	\$680	\$884	\$338
Per Capita Expenditures:	\$213	\$828	\$325
Revenues over (under) Expenditures:	\$209,701	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1270.17%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,216,393	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,709	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,990	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$1,118,403	-\$22,956	\$91,815

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:	\$411,546	\$408,875	\$34,803
Per Capita Debt:	\$917	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$379.306	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$845	\$2,410	\$1,081
Revenue Collected During FY 18:	\$84.856	\$259,125	\$96,372
Expenditures During FY 18:	\$129.209	\$253,615	\$101,344
Per Capita Revenue:	\$189	\$670	\$266
Per Capita Expenditures:	\$288	\$690	\$274
Operating Income (loss):	-\$44.353	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	289.08%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$373.523	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$832	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sugar Grove Village		
Unit Code:	045/095/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,805,951		
Equalized Assessed Valuation:	\$295,311,436		
Population:	8,997		
Employees:			
Full Time:	32		
Part Time:	26		
Salaries Paid:	\$2,994,339		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,941,889	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$216	\$673	\$514
Revenue Collected During FY 18:	\$4,780,271	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,769,194	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$531	\$872	\$694
Per Capita Expenditures:	\$530	\$841	\$704
Revenues over (under) Expenditures:	\$11,077	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	35.23%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,680,083	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$187	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$469,390	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$510,133	-\$6,072,573	\$237,091

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:	\$17,676,099	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,965	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$17,949,109	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,995	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,778,796	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,375,698	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$531	\$550	\$393
Per Capita Expenditures:	\$486	\$502	\$369
Operating Income (loss):	\$403,098	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	411.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$17,983,907	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,999	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sullivan City		
Unit Code:	070/035/30	County:	Moultrie
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,713,500		
Equalized Assessed Valuation:	\$35,029,628		
Population:	4,458		
Employees:			
Full Time:		61	
Part Time:		40	
Salaries Paid:		\$2,818,259	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,036,889	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$906	\$673	\$514
Revenue Collected During FY 18:	\$4,734,612	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,990,885	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,062	\$872	\$694
Per Capita Expenditures:	\$1,344	\$841	\$704
Revenues over (under) Expenditures:	-\$1,256,273	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,045,617	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$907	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$409,440	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,935,951	-\$6,072,573	\$237,091

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:	\$6,171,621	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,384	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$33,519,102	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$7,519	\$1,692	\$1,322
Revenue Collected During FY 18:	\$14,484,816	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$11,738,296	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$3,249	\$550	\$393
Per Capita Expenditures:	\$2,633	\$502	\$369
Operating Income (loss):	\$2,746,520	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	298.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$35,000,621	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$7,851	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Summerfield Village		
Unit Code:	088/135/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$834,787		
Equalized Assessed Valuation:	\$3,306,058		
Population:	400		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$79,381		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,108	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$388	\$1,048	\$581
Revenue Collected During FY 18:	\$158,231	\$310,057	\$126,093
Expenditures During FY 18:	\$188,448	\$288,976	\$119,948
Per Capita Revenue:	\$396	\$884	\$338
Per Capita Expenditures:	\$471	\$828	\$325
Revenues over (under) Expenditures:	-\$30,217	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	66.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$124,891	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$312	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,195	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$133,913	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$287.951	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$720	\$2,410	\$1,081
Revenue Collected During FY 18:	\$102.125	\$259,125	\$96,372
Expenditures During FY 18:	\$84.651	\$253,615	\$101,344
Per Capita Revenue:	\$255	\$670	\$266
Per Capita Expenditures:	\$212	\$690	\$274
Operating Income (loss):	\$17.474	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	360.80%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$305.425	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$764	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Summit Village		
Unit Code:	016/565/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,297,087		
Equalized Assessed Valuation:	\$156,920,292		
Population:	11,314		
Employees:			
Full Time:	58		
Part Time:	100		
Salaries Paid:	\$5,698,533		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,934,084	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$524	\$673	\$514
Revenue Collected During FY 18:	\$13,939,476	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,936,584	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,232	\$872	\$694
Per Capita Expenditures:	\$1,232	\$841	\$704
Revenues over (under) Expenditures:	\$2,892	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,708,976	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$593	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,196,108	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$44,232,996	-\$6,072,573	\$237,091

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:	\$1,337,836	\$13,729,977	\$2,917,395
Per Capita Debt:	\$118	\$1,752	\$798
General Obligation Debt over EAV:	0.16%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$216.009	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$19	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,164.155	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,044.421	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$280	\$550	\$393
Per Capita Expenditures:	\$269	\$502	\$369
Operating Income (loss):	\$119.734	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-31.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$948.794	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$84	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sumner City		
Unit Code:	051/035/30	County:	Lawrence
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,388,000		
Equalized Assessed Valuation:	\$2,591,166		
Population:	3,200		
Employees:			
Full Time:	7		
Part Time:	11		
Salaries Paid:	\$275,852		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$353,643	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$111	\$673	\$514
Revenue Collected During FY 18:	\$632,709	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$537,520	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$198	\$872	\$694
Per Capita Expenditures:	\$168	\$841	\$704
Revenues over (under) Expenditures:	\$95,189	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	83.31%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$447,832	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$140	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$447,678	-\$6,072,573	\$237,091

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:	\$835,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$261	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,449,360	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$453	\$1,692	\$1,322
Revenue Collected During FY 18:	\$576,712	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$506,332	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$180	\$550	\$393
Per Capita Expenditures:	\$158	\$502	\$369
Operating Income (loss):	\$70,380	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	300.34%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,520,740	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$475	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sun River Terrace Village		
Unit Code:	046/087/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,371,590		
Equalized Assessed Valuation:	\$4,522,210		
Population:	528		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$61,778		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,242	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$103	\$1,048	\$581
Revenue Collected During FY 18:	\$195,282	\$310,057	\$126,093
Expenditures During FY 18:	\$230,338	\$288,976	\$119,948
Per Capita Revenue:	\$370	\$884	\$338
Per Capita Expenditures:	\$436	\$828	\$325
Revenues over (under) Expenditures:	-\$35,056	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	30.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$69,186	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$131	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,399	\$6,514	\$
Total Unreserved Funds:	\$58,784	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$43,780	\$408,875	\$34,803
Per Capita Debt:	\$83	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Swansea Village		
Unit Code:	088/140/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,852,104		
Equalized Assessed Valuation:	\$272,764,380		
Population:	13,518		
Employees:			
Full Time:		47	
Part Time:		48	
Salaries Paid:		\$3,240,814	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,111,938	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$452	\$673	\$514
Revenue Collected During FY 18:	\$7,945,141	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,662,310	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$588	\$872	\$694
Per Capita Expenditures:	\$493	\$841	\$704
Revenues over (under) Expenditures:	\$1,282,831	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	105.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,028,517	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$520	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,573,586	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,863,763	-\$6,072,573	\$237,091

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:	\$15,207,945	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,125	\$1,752	\$798
General Obligation Debt over EAV:	0.48%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$17,827,108	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,319	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,493,147	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,140,126	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$258	\$550	\$393
Per Capita Expenditures:	\$232	\$502	\$369
Operating Income (loss):	\$353,021	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	578.64%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$18,170,161	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,344	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sycamore City		
Unit Code:	019/065/30	County:	Dekalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,566,800		
Equalized Assessed Valuation:	\$419,949,225		
Population:	17,519		
Employees:			
Full Time:	109		
Part Time:	47		
Salaries Paid:	\$9,151,001		

Blended Component Units
Number Submitted = 1
Police and Fire Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,095,807	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$519	\$673	\$514
Revenue Collected During FY 18:	\$17,077,921	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,537,914	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$975	\$872	\$694
Per Capita Expenditures:	\$944	\$841	\$704
Revenues over (under) Expenditures:	\$540,007	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	85.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$14,132,148	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$807	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,191,767	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,771,041	-\$6,072,573	\$237,091

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:	\$8,595,729	\$13,729,977	\$2,917,395
Per Capita Debt:	\$491	\$1,752	\$798
General Obligation Debt over EAV:	1.12%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,000.879	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$343	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,305.763	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,974.149	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$360	\$550	\$393
Per Capita Expenditures:	\$227	\$502	\$369
Operating Income (loss):	\$2,331.614	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	83.96%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,336.527	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$190	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Symerton Village		
Unit Code:	099/115/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$181,600		
Equalized Assessed Valuation:	\$1,367,987		
Population:	111		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,736	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$151	\$1,048	\$581
Revenue Collected During FY 18:	\$117,164	\$310,057	\$126,093
Expenditures During FY 18:	\$133,884	\$288,976	\$119,948
Per Capita Revenue:	\$1,056	\$884	\$338
Per Capita Expenditures:	\$1,206	\$828	\$325
Revenues over (under) Expenditures:	-\$16,720	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	0.01%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$16	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Table Grove Village		
Unit Code:	029/100/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$440,500		
Equalized Assessed Valuation:	\$2,176,445		
Population:	389		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$50,916		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$457,394	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,176	\$1,048	\$581
Revenue Collected During FY 18:	\$256,897	\$310,057	\$126,093
Expenditures During FY 18:	\$202,358	\$288,976	\$119,948
Per Capita Revenue:	\$660	\$884	\$338
Per Capita Expenditures:	\$520	\$828	\$325
Revenues over (under) Expenditures:	\$54,539	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	252.98%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$511,933	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,316	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$350,957	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$160,976	-\$22,956	\$91,815

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:	\$363,102	\$408,875	\$34,803
Per Capita Debt:	\$933	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$823.381	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.117	\$2,410	\$1,081
Revenue Collected During FY 18:	\$146.593	\$259,125	\$96,372
Expenditures During FY 18:	\$154.992	\$253,615	\$101,344
Per Capita Revenue:	\$377	\$670	\$266
Per Capita Expenditures:	\$398	\$690	\$274
Operating Income (loss):	-\$8.399	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	525.82%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$814.982	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.095	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Tallula Village		
Unit Code:	065/030/32	County:	Menard
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$497,300		
Equalized Assessed Valuation:	\$4,336,360		
Population:	638		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$88,432		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$141,086	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$221	\$1,048	\$581
Revenue Collected During FY 18:	\$115,114	\$310,057	\$126,093
Expenditures During FY 18:	\$105,824	\$288,976	\$119,948
Per Capita Revenue:	\$180	\$884	\$338
Per Capita Expenditures:	\$166	\$828	\$325
Revenues over (under) Expenditures:	\$9,290	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	146.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$154,776	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$243	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,701	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$99,075	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$594.913	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$932	\$2,410	\$1,081
Revenue Collected During FY 18:	\$134.463	\$259,125	\$96,372
Expenditures During FY 18:	\$183.902	\$253,615	\$101,344
Per Capita Revenue:	\$211	\$670	\$266
Per Capita Expenditures:	\$288	\$690	\$274
Operating Income (loss):	-\$49.439	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	294.22%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$541.074	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$848	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Tamaroa Village		
Unit Code:	073/030/32	County:	Perry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,003,266		
Equalized Assessed Valuation:	\$3,642,874		
Population:	635		
Employees:			
Full Time:	3		
Part Time:	4		
Salaries Paid:	\$139,857		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$441,164	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$695	\$1,048	\$581
Revenue Collected During FY 18:	\$257,289	\$310,057	\$126,093
Expenditures During FY 18:	\$355,138	\$288,976	\$119,948
Per Capita Revenue:	\$405	\$884	\$338
Per Capita Expenditures:	\$559	\$828	\$325
Revenues over (under) Expenditures:	-\$97,849	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	110.37%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$391,971	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$617	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$216,828	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$156,590	-\$22,956	\$91,815

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:	\$1,803,669	\$408,875	\$34,803
Per Capita Debt:	\$2,840	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$78,049	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	-\$123	\$2,410	\$1,081
Revenue Collected During FY 18:	\$546,626	\$259,125	\$96,372
Expenditures During FY 18:	\$511,919	\$253,615	\$101,344
Per Capita Revenue:	\$861	\$670	\$266
Per Capita Expenditures:	\$806	\$690	\$274
Operating Income (loss):	\$34,707	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	-22.85%	411.99%	339.59%
Ending Retained Earnings for FY 17:	-\$116,984	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	-\$184	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Tamms Village		
Unit Code:	002/015/32	County:	Alexander
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$940,760		
Equalized Assessed Valuation:	\$2,383,711		
Population:	632		
Employees:			
Full Time:	4		
Part Time:	3		
Salaries Paid:	\$149,521		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$220,431	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$349	\$1,048	\$581
Revenue Collected During FY 18:	\$241,304	\$310,057	\$126,093
Expenditures During FY 18:	\$380,363	\$288,976	\$119,948
Per Capita Revenue:	\$382	\$884	\$338
Per Capita Expenditures:	\$602	\$828	\$325
Revenues over (under) Expenditures:	-\$139,059	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	36.30%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$138,075	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$218	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141,084	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$3,009	-\$22,956	\$91,815

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:	\$46,749	\$408,875	\$34,803
Per Capita Debt:	\$74	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,439,813	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,860	\$2,410	\$1,081
Revenue Collected During FY 18:	\$471,363	\$259,125	\$96,372
Expenditures During FY 18:	\$504,193	\$253,615	\$101,344
Per Capita Revenue:	\$746	\$670	\$266
Per Capita Expenditures:	\$798	\$690	\$274
Operating Income (loss):	-\$32,830	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	477.39%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,406,983	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,809	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Tampico Village		
Unit Code:	098/060/32	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,168,809		
Equalized Assessed Valuation:	\$5,955,862		
Population:	790		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$168,859		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$67,402	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$85	\$1,048	\$581
Revenue Collected During FY 18:	\$285,182	\$310,057	\$126,093
Expenditures During FY 18:	\$299,478	\$288,976	\$119,948
Per Capita Revenue:	\$361	\$884	\$338
Per Capita Expenditures:	\$379	\$828	\$325
Revenues over (under) Expenditures:	-\$14,296	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	31.49%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$94,307	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$119	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,375	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$19,932	-\$22,956	\$91,815

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:	\$124,701	\$408,875	\$34,803
Per Capita Debt:	\$158	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,472,843	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,864	\$2,410	\$1,081
Revenue Collected During FY 18:	\$316,513	\$259,125	\$96,372
Expenditures During FY 18:	\$302,754	\$253,615	\$101,344
Per Capita Revenue:	\$401	\$670	\$266
Per Capita Expenditures:	\$383	\$690	\$274
Operating Income (loss):	\$13,759	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	483.23%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,462,999	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,852	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Taylor Springs Village		
Unit Code:	068/080/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$866,680		
Equalized Assessed Valuation:	\$4,593,341		
Population:	690		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$124,935		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$548,647	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$795	\$1,048	\$581
Revenue Collected During FY 18:	\$457,597	\$310,057	\$126,093
Expenditures During FY 18:	\$413,437	\$288,976	\$119,948
Per Capita Revenue:	\$663	\$884	\$338
Per Capita Expenditures:	\$599	\$828	\$325
Revenues over (under) Expenditures:	\$44,160	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	144.35%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$596,807	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$865	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,821	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$549,986	-\$22,956	\$91,815

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:	\$45,000	\$408,875	\$34,803
Per Capita Debt:	\$65	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$575.332	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$834	\$2,410	\$1,081
Revenue Collected During FY 18:	\$260.018	\$259,125	\$96,372
Expenditures During FY 18:	\$173.148	\$253,615	\$101,344
Per Capita Revenue:	\$377	\$670	\$266
Per Capita Expenditures:	\$251	\$690	\$274
Operating Income (loss):	\$86.870	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	380.14%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$658.202	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$954	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Taylorville City
Unit Code:	011/065/30
County:	Christian
Fiscal Year End:	4/30/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$61,644,700
Equalized Assessed Valuation:	\$137,526,240
Population:	10,752
Employees:	
Full Time:	110
Part Time:	24
Salaries Paid:	\$5,068,840

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$5,686,145	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$529	\$673	\$514
Revenue Collected During FY 18:	\$8,974,015	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,649,714	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$835	\$872	\$694
Per Capita Expenditures:	\$804	\$841	\$704
Revenues over (under) Expenditures:	\$324,301	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	50.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,335,474	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$403	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,438,826	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,896,648	-\$6,072,573	\$237,091

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:	\$23,196,656	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,157	\$1,752	\$798
General Obligation Debt over EAV:	7.71%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$19,640,276	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,827	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,530,016	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,618,790	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$514	\$550	\$393
Per Capita Expenditures:	\$430	\$502	\$369
Operating Income (loss):	\$911,226	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	446.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$20,624,227	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,918	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Teutopolis Village		
Unit Code:	025/050/32	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,334,900		
Equalized Assessed Valuation:	\$43,620,773		
Population:	1,530		
Employees:			
Full Time:	7		
Part Time:	8		
Salaries Paid:	\$367,129		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,845,234	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,206	\$673	\$514
Revenue Collected During FY 18:	\$1,227,481	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$926,207	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$802	\$872	\$694
Per Capita Expenditures:	\$605	\$841	\$704
Revenues over (under) Expenditures:	\$301,274	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	231.75%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,146,508	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,403	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$164,758	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,306,020	-\$6,072,573	\$237,091

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:	\$1,686,346	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,102	\$1,752	\$798
General Obligation Debt over EAV:	3.65%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,203,842	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,748	\$1,692	\$1,322
Revenue Collected During FY 18:	\$729,093	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$529,614	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$477	\$550	\$393
Per Capita Expenditures:	\$346	\$502	\$369
Operating Income (loss):	\$199,479	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	831.42%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,403,321	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,878	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Thawville Village		
Unit Code:	038/100/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$142,200		
Equalized Assessed Valuation:	\$1,305,658		
Population:	275		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$18,531		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$241,734	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$879	\$1,048	\$581
Revenue Collected During FY 18:	\$50,967	\$310,057	\$126,093
Expenditures During FY 18:	\$74,415	\$288,976	\$119,948
Per Capita Revenue:	\$185	\$884	\$338
Per Capita Expenditures:	\$271	\$828	\$325
Revenues over (under) Expenditures:	-\$23,448	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	293.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$218,736	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$795	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$218,736	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$57.169	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$208	\$2,410	\$1,081
Revenue Collected During FY 18:	\$61.358	\$259,125	\$96,372
Expenditures During FY 18:	\$37.554	\$253,615	\$101,344
Per Capita Revenue:	\$223	\$670	\$266
Per Capita Expenditures:	\$137	\$690	\$274
Operating Income (loss):	\$23.804	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	214.42%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$80.523	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$293	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Thayer Village		
Unit Code:	083/125/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$532,700		
Equalized Assessed Valuation:	\$6,019,682		
Population:	693		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$71,015		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$252,474	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$364	\$1,048	\$581
Revenue Collected During FY 18:	\$207,337	\$310,057	\$126,093
Expenditures During FY 18:	\$141,122	\$288,976	\$119,948
Per Capita Revenue:	\$299	\$884	\$338
Per Capita Expenditures:	\$204	\$828	\$325
Revenues over (under) Expenditures:	\$66,215	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	225.66%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$318,461	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$460	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$228,948	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$89,513	-\$22,956	\$91,815

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:	\$249,184	\$408,875	\$34,803
Per Capita Debt:	\$360	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,395,812	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,014	\$2,410	\$1,081
Revenue Collected During FY 18:	\$235,927	\$259,125	\$96,372
Expenditures During FY 18:	\$243,559	\$253,615	\$101,344
Per Capita Revenue:	\$340	\$670	\$266
Per Capita Expenditures:	\$351	\$690	\$274
Operating Income (loss):	-\$7,632	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	570.05%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,388,408	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,003	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Thebes Village		
Unit Code:	002/020/32	County:	Alexander
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$469,000		
Equalized Assessed Valuation:	\$900,688		
Population:	375		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$69,353		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,386	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$142	\$1,048	\$581
Revenue Collected During FY 18:	\$100,342	\$310,057	\$126,093
Expenditures During FY 18:	\$99,478	\$288,976	\$119,948
Per Capita Revenue:	\$268	\$884	\$338
Per Capita Expenditures:	\$265	\$828	\$325
Revenues over (under) Expenditures:	\$864	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	53.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$53,597	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$143	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,196	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$19,401	-\$22,956	\$91,815

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:	\$203,890	\$408,875	\$34,803
Per Capita Debt:	\$544	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,198,913	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.197	\$2,410	\$1,081
Revenue Collected During FY 18:	\$162,336	\$259,125	\$96,372
Expenditures During FY 18:	\$218,781	\$253,615	\$101,344
Per Capita Revenue:	\$433	\$670	\$266
Per Capita Expenditures:	\$583	\$690	\$274
Operating Income (loss):	-\$56,445	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	522.50%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,143,121	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.048	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Third Lake Village		
Unit Code:	049/180/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,492,600		
Equalized Assessed Valuation:	\$42,166,595		
Population:	1,178		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$54,975		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,174,373	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,846	\$673	\$514
Revenue Collected During FY 18:	\$643,597	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$649,471	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$546	\$872	\$694
Per Capita Expenditures:	\$551	\$841	\$704
Revenues over (under) Expenditures:	-\$5,874	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	333.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,168,499	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,841	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,557	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,145,942	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Thomasboro Village		
Unit Code:	010/110/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,193,185		
Equalized Assessed Valuation:	\$10,115,573		
Population:	1,141		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$16,358		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$939,087	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$823	\$673	\$514
Revenue Collected During FY 18:	\$359,937	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$367,607	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$315	\$872	\$694
Per Capita Expenditures:	\$322	\$841	\$704
Revenues over (under) Expenditures:	-\$7,670	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	253.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$931,417	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$816	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,080	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$863,337	-\$6,072,573	\$237,091

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:	\$1,347,652	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,181	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,714,501	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,503	\$1,692	\$1,322
Revenue Collected During FY 18:	\$549,917	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$468,674	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$482	\$550	\$393
Per Capita Expenditures:	\$411	\$502	\$369
Operating Income (loss):	\$81,243	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	383.15%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,795,744	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,574	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Thompsonville Village		
Unit Code:	028/055/32	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$326,865		
Equalized Assessed Valuation:	\$4,152,011		
Population:	530		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$49,193		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$185,753	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$350	\$1,048	\$581
Revenue Collected During FY 18:	\$204,299	\$310,057	\$126,093
Expenditures During FY 18:	\$185,749	\$288,976	\$119,948
Per Capita Revenue:	\$385	\$884	\$338
Per Capita Expenditures:	\$350	\$828	\$325
Revenues over (under) Expenditures:	\$18,550	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	109.99%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$204,303	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$385	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,354	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$159,272	-\$22,956	\$91,815

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:	\$153,217	\$408,875	\$34,803
Per Capita Debt:	\$289	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$377.466	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$712	\$2,410	\$1,081
Revenue Collected During FY 18:	\$112.112	\$259,125	\$96,372
Expenditures During FY 18:	\$141.115	\$253,615	\$101,344
Per Capita Revenue:	\$212	\$670	\$266
Per Capita Expenditures:	\$266	\$690	\$274
Operating Income (loss):	-\$29.003	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	246.94%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$348.463	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$657	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Thomson Village		
Unit Code:	008/040/32	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,364,554		
Equalized Assessed Valuation:	\$6,999,255		
Population:	560		
Employees:			
Full Time:	3		
Part Time:	8		
Salaries Paid:	\$197,858		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$205,100	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$366	\$1,048	\$581
Revenue Collected During FY 18:	\$347,580	\$310,057	\$126,093
Expenditures During FY 18:	\$399,281	\$288,976	\$119,948
Per Capita Revenue:	\$621	\$884	\$338
Per Capita Expenditures:	\$713	\$828	\$325
Revenues over (under) Expenditures:	-\$51,701	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	38.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$153,399	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$274	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,477	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$54,895	-\$22,956	\$91,815

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:	\$2,169,717	\$408,875	\$34,803
Per Capita Debt:	\$3,874	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,218,687	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$9,319	\$2,410	\$1,081
Revenue Collected During FY 18:	\$644,567	\$259,125	\$96,372
Expenditures During FY 18:	\$762,323	\$253,615	\$101,344
Per Capita Revenue:	\$1.151	\$670	\$266
Per Capita Expenditures:	\$1.361	\$690	\$274
Operating Income (loss):	-\$117,756	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	669.13%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$5,100,931	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$9,109	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Thornton Village		
Unit Code:	016/570/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,161,853		
Equalized Assessed Valuation:	\$155,497,161		
Population:	2,461		
Employees:			
Full Time:	20		
Part Time:	19		
Salaries Paid:	\$2,087,236		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,682,916	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$684	\$673	\$514
Revenue Collected During FY 18:	\$3,888,926	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,866,548	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,580	\$872	\$694
Per Capita Expenditures:	\$1,571	\$841	\$704
Revenues over (under) Expenditures:	\$22,378	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	44.10%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,705,294	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$693	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$691,511	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,282,139	-\$6,072,573	\$237,091

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:	\$3,351,442	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,362	\$1,752	\$798
General Obligation Debt over EAV:	1.52%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$488.617	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$199	\$1,692	\$1,322
Revenue Collected During FY 18:	\$677.430	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$727.468	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$275	\$550	\$393
Per Capita Expenditures:	\$296	\$502	\$369
Operating Income (loss):	-\$50.038	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	60.29%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$438.579	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$178	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Tilden Village		
Unit Code:	079/075/32	County:	Randolph
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$724,100		
Equalized Assessed Valuation:	\$3,540,704		
Population:	912		
Employees:			
Full Time:	5		
Part Time:	15		
Salaries Paid:	\$178,332		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$254,045	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$279	\$1,048	\$581
Revenue Collected During FY 18:	\$335,371	\$310,057	\$126,093
Expenditures During FY 18:	\$291,809	\$288,976	\$119,948
Per Capita Revenue:	\$368	\$884	\$338
Per Capita Expenditures:	\$320	\$828	\$325
Revenues over (under) Expenditures:	\$43,562	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	107.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$312,993	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$343	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$124,416	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$49,039	-\$22,956	\$91,815

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:	\$250,519	\$408,875	\$34,803
Per Capita Debt:	\$275	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$422.663	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$463	\$2,410	\$1,081
Revenue Collected During FY 18:	\$242.533	\$259,125	\$96,372
Expenditures During FY 18:	\$217.125	\$253,615	\$101,344
Per Capita Revenue:	\$266	\$670	\$266
Per Capita Expenditures:	\$238	\$690	\$274
Operating Income (loss):	\$25.408	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	197.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$428.070	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$469	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Tilton Village		
Unit Code:	092/100/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,115,029		
Equalized Assessed Valuation:	\$17,722,984		
Population:	2,626		
Employees:			
	Full Time:	11	
	Part Time:	70	
	Salaries Paid:	\$701,359	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,396,150	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$532	\$673	\$514
Revenue Collected During FY 18:	\$7,821,175	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,772,611	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,978	\$872	\$694
Per Capita Expenditures:	\$1,817	\$841	\$704
Revenues over (under) Expenditures:	\$3,048,564	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	93.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,444,714	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,693	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,713,661	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$731,053	-\$6,072,573	\$237,091

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:	\$3,259,190	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,241	\$1,752	\$798
General Obligation Debt over EAV:	15.15%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$21.361	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$8	\$1,692	\$1,322
Revenue Collected During FY 18:	\$233.259	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$265.852	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$89	\$550	\$393
Per Capita Expenditures:	\$101	\$502	\$369
Operating Income (loss):	-\$32.593	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-4.22%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$11.232	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$4	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Timberlane Village		
Unit Code:	004/100/32	County:	Boone
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$278,214		
Equalized Assessed Valuation:	\$23,973,714		
Population:	934		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$26,622		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$639,245	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$684	\$1,048	\$581
Revenue Collected During FY 18:	\$268,641	\$310,057	\$126,093
Expenditures During FY 18:	\$275,918	\$288,976	\$119,948
Per Capita Revenue:	\$288	\$884	\$338
Per Capita Expenditures:	\$295	\$828	\$325
Revenues over (under) Expenditures:	-\$7,277	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	229.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$631,968	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$677	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$155,710	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$476,258	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Tinley Park Village		
Unit Code:	016/575/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$157,400,214		
Equalized Assessed Valuation:	\$1,520,930,314		
Population:	56,668		
Employees:			
Full Time:	194		
Part Time:	228		
Salaries Paid:	\$24,047,554		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,562,405	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$575	\$548	\$516
Revenue Collected During FY 18:	\$59,511,477	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$48,187,691	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,050	\$1,126	\$1,099
Per Capita Expenditures:	\$850	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$11,323,786	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	69.11%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$33,301,260	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$588	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,250,226	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$47,064,125	-\$89,138,099	-\$45,315,959

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:	\$56,435,986	\$133,916,165	\$70,239,988
Per Capita Debt:	\$996	\$2,479	\$1,921
General Obligation Debt over EAV:	1.00%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$54,858,620	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$968	\$1,462	\$1,218
Revenue Collected During FY 18:	\$25,746,585	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$24,491,601	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$454	\$455	\$319
Per Capita Expenditures:	\$432	\$427	\$321
Operating Income (loss):	\$1,254,984	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	230.10%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$56,355,792	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$994	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Tiskilwa Village		
Unit Code:	006/110/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$909,000		
Equalized Assessed Valuation:	\$6,735,313		
Population:	800		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$102,645		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,073,671	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,342	\$1,048	\$581
Revenue Collected During FY 18:	\$323,645	\$310,057	\$126,093
Expenditures During FY 18:	\$268,633	\$288,976	\$119,948
Per Capita Revenue:	\$405	\$884	\$338
Per Capita Expenditures:	\$336	\$828	\$325
Revenues over (under) Expenditures:	\$55,012	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	364.20%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$978,374	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,223	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$271,997	\$6,514	\$
Total Unreserved Funds:	\$706,377	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,064,229	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,330	\$2,410	\$1,081
Revenue Collected During FY 18:	\$117,503	\$259,125	\$96,372
Expenditures During FY 18:	\$116,898	\$253,615	\$101,344
Per Capita Revenue:	\$147	\$670	\$266
Per Capita Expenditures:	\$146	\$690	\$274
Operating Income (loss):	\$605	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1039.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,215,143	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,519	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Toledo Village		
Unit Code:	018/025/32	County:	Cumberland
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,909,235		
Equalized Assessed Valuation:	\$11,287,404		
Population:	1,238		
Employees:			
Full Time:	8		
Part Time:	5		
Salaries Paid:	\$330,977		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,658,469	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,340	\$673	\$514
Revenue Collected During FY 18:	\$536,433	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$592,791	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$433	\$872	\$694
Per Capita Expenditures:	\$479	\$841	\$704
Revenues over (under) Expenditures:	-\$56,358	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	268.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,594,500	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,288	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,443	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,486,057	-\$6,072,573	\$237,091

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:	\$113,506	\$13,729,977	\$2,917,395
Per Capita Debt:	\$92	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,206,996	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,783	\$1,692	\$1,322
Revenue Collected During FY 18:	\$674,724	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$714,232	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$545	\$550	\$393
Per Capita Expenditures:	\$577	\$502	\$369
Operating Income (loss):	-\$39,508	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	307.50%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,196,278	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,774	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Tolono Village		
Unit Code:	010/115/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$3,773,834		
Equalized Assessed Valuation:	\$37,150,329		
Population:	3,449		
Employees:			
Full Time:	7		
Part Time:	16		
Salaries Paid:	\$472,796		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$483,288	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$140	\$673	\$514
Revenue Collected During FY 18:	\$2,333,758	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,857,315	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$677	\$872	\$694
Per Capita Expenditures:	\$828	\$841	\$704
Revenues over (under) Expenditures:	-\$523,557	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	20.24%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$578,224	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$168	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$204,694	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$4,645,878	-\$6,072,573	\$237,091

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:	\$5,019,408	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,455	\$1,752	\$798
General Obligation Debt over EAV:	4.21%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,619,177	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$469	\$1,692	\$1,322
Revenue Collected During FY 18:	\$861,728	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$966,261	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$250	\$550	\$393
Per Capita Expenditures:	\$280	\$502	\$369
Operating Income (loss):	-\$104,533	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	159.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,539,944	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$446	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Toluca City		
Unit Code:	059/030/30	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,861,150		
Equalized Assessed Valuation:	\$13,165,265		
Population:	1,414		
Employees:			
Full Time:	6		
Part Time:	20		
Salaries Paid:	\$313,838		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$319,674	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$226	\$673	\$514
Revenue Collected During FY 18:	\$816,659	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$698,171	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$578	\$872	\$694
Per Capita Expenditures:	\$494	\$841	\$704
Revenues over (under) Expenditures:	\$118,488	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	62.76%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$438,162	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$310	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$438,348	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$186	-\$6,072,573	\$237,091

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:	\$830,351	\$13,729,977	\$2,917,395
Per Capita Debt:	\$587	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,317,566	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,346	\$1,692	\$1,322
Revenue Collected During FY 18:	\$695,459	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$747,497	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$492	\$550	\$393
Per Capita Expenditures:	\$529	\$502	\$369
Operating Income (loss):	-\$52,038	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	436.86%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,265,528	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,309	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Tonica Village		
Unit Code:	050/115/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,435,141		
Equalized Assessed Valuation:	\$21,949,439		
Population:	750		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$144,775		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,139,440	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,519	\$1,048	\$581
Revenue Collected During FY 18:	\$597,794	\$310,057	\$126,093
Expenditures During FY 18:	\$398,848	\$288,976	\$119,948
Per Capita Revenue:	\$797	\$884	\$338
Per Capita Expenditures:	\$532	\$828	\$325
Revenues over (under) Expenditures:	\$198,946	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	335.56%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,338,386	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,785	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,112,842	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$225,543	-\$22,956	\$91,815

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:	\$4,097,980	\$408,875	\$34,803
Per Capita Debt:	\$5,464	\$965	\$78
General Obligation Debt over EAV:	16.47%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$962.615	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.283	\$2,410	\$1,081
Revenue Collected During FY 18:	\$239.563	\$259,125	\$96,372
Expenditures During FY 18:	\$1.662.723	\$253,615	\$101,344
Per Capita Revenue:	\$319	\$670	\$266
Per Capita Expenditures:	\$2.217	\$690	\$274
Operating Income (loss):	-\$1.423.160	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	43.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$719.455	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$959	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Topeka Town		
Unit Code:	060/045/31	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$44,600		
Equalized Assessed Valuation:	\$262,200		
Population:	89		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$362,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,568	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$658	\$1,048	\$581
Revenue Collected During FY 18:	\$15,823	\$310,057	\$126,093
Expenditures During FY 18:	\$26,077	\$288,976	\$119,948
Per Capita Revenue:	\$178	\$884	\$338
Per Capita Expenditures:	\$293	\$828	\$325
Revenues over (under) Expenditures:	-\$10,254	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	185.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$48,314	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$543	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$50,660	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Toulon City		
Unit Code:	087/020/30	County:	Stark
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,151,300		
Equalized Assessed Valuation:	\$10,220,315		
Population:	1,300		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$221,141		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$437,165	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$336	\$673	\$514
Revenue Collected During FY 18:	\$504,506	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$462,613	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$388	\$872	\$694
Per Capita Expenditures:	\$356	\$841	\$704
Revenues over (under) Expenditures:	\$41,893	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	103.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$479,058	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$369	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$382,792	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$378,881	-\$6,072,573	\$237,091

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:	\$575,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$442	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,991.692	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.532	\$1,692	\$1,322
Revenue Collected During FY 18:	\$463.166	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$458.710	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$356	\$550	\$393
Per Capita Expenditures:	\$353	\$502	\$369
Operating Income (loss):	\$4.456	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	435.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,996.148	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.535	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Tovey Village		
Unit Code:	011/070/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$217,350		
Equalized Assessed Valuation:	\$2,750,942		
Population:	505		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$19,667		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$365,693	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$724	\$1,048	\$581
Revenue Collected During FY 18:	\$117,397	\$310,057	\$126,093
Expenditures During FY 18:	\$119,978	\$288,976	\$119,948
Per Capita Revenue:	\$232	\$884	\$338
Per Capita Expenditures:	\$238	\$828	\$325
Revenues over (under) Expenditures:	-\$2,581	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	302.65%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$363,112	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$719	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,943	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$304,169	-\$22,956	\$91,815

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:	\$25,659	\$408,875	\$34,803
Per Capita Debt:	\$51	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Towanda Village		
Unit Code:	064/110/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$578,905		
Equalized Assessed Valuation:	\$8,299,802		
Population:	480		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$73,874		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$212,817	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$443	\$1,048	\$581
Revenue Collected During FY 18:	\$232,087	\$310,057	\$126,093
Expenditures During FY 18:	\$226,392	\$288,976	\$119,948
Per Capita Revenue:	\$484	\$884	\$338
Per Capita Expenditures:	\$472	\$828	\$325
Revenues over (under) Expenditures:	\$5,695	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	89.37%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$202,324	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$422	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,276	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$176,048	-\$22,956	\$91,815

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:	\$84,992	\$408,875	\$34,803
Per Capita Debt:	\$177	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$226.153	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$471	\$2,410	\$1,081
Revenue Collected During FY 18:	\$152.432	\$259,125	\$96,372
Expenditures During FY 18:	\$229.476	\$253,615	\$101,344
Per Capita Revenue:	\$318	\$670	\$266
Per Capita Expenditures:	\$478	\$690	\$274
Operating Income (loss):	-\$77.044	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	72.03%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$165.297	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$344	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Tower Hill Village		
Unit Code:	086/055/32	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$487,758		
Equalized Assessed Valuation:	\$3,062,044		
Population:	625		
Employees:			
Full Time:	3		
Part Time:	4		
Salaries Paid:	\$87,118		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,918	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$41	\$1,048	\$581
Revenue Collected During FY 18:	\$246,963	\$310,057	\$126,093
Expenditures During FY 18:	\$235,045	\$288,976	\$119,948
Per Capita Revenue:	\$395	\$884	\$338
Per Capita Expenditures:	\$376	\$828	\$325
Revenues over (under) Expenditures:	\$11,918	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	16.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$37,836	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$61	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,997	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$36,569	-\$22,956	\$91,815

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:	\$60,000	\$408,875	\$34,803
Per Capita Debt:	\$96	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$421.243	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$674	\$2,410	\$1,081
Revenue Collected During FY 18:	\$187.076	\$259,125	\$96,372
Expenditures During FY 18:	\$171.585	\$253,615	\$101,344
Per Capita Revenue:	\$299	\$670	\$266
Per Capita Expenditures:	\$275	\$690	\$274
Operating Income (loss):	\$15.491	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	254.53%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$436.734	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$699	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Tower Lakes Village		
Unit Code:	049/185/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,935,000		
Equalized Assessed Valuation:	\$61,066,094		
Population:	1,283		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$253,829		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,327,412	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,035	\$673	\$514
Revenue Collected During FY 18:	\$1,025,183	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$805,915	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$799	\$872	\$694
Per Capita Expenditures:	\$628	\$841	\$704
Revenues over (under) Expenditures:	\$219,268	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	164.62%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,326,680	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,034	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$209,367	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,404,777	-\$6,072,573	\$237,091

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:	\$1,456,872	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,136	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,394,922	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,087	\$1,692	\$1,322
Revenue Collected During FY 18:	\$274,354	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$297,264	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$214	\$550	\$393
Per Capita Expenditures:	\$232	\$502	\$369
Operating Income (loss):	-\$22,910	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	461.55%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,372,012	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,069	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Tremont Village		
Unit Code:	090/080/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,460,887		
Equalized Assessed Valuation:	\$42,255,354		
Population:	2,236		
Employees:			
Full Time:	7		
Part Time:	36		
Salaries Paid:	\$407,878		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$157,751	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$71	\$673	\$514
Revenue Collected During FY 18:	\$1,162,430	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,029,458	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$520	\$872	\$694
Per Capita Expenditures:	\$460	\$841	\$704
Revenues over (under) Expenditures:	\$132,972	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	38.36%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$394,945	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$177	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,747	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$219,925	-\$6,072,573	\$237,091

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:	\$4,895,605	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,189	\$1,752	\$798
General Obligation Debt over EAV:	11.44%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$774.592	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$346	\$1,692	\$1,322
Revenue Collected During FY 18:	\$874.297	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$757.999	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$391	\$550	\$393
Per Capita Expenditures:	\$339	\$502	\$369
Operating Income (loss):	\$116.298	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	110.38%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$836.668	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$374	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Trenton City		
Unit Code:	014/065/30	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,438,720		
Equalized Assessed Valuation:	\$43,598,321		
Population:	2,715		
Employees:			
Full Time:	15		
Part Time:	12		
Salaries Paid:	\$963,634		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,022,015	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$745	\$673	\$514
Revenue Collected During FY 18:	\$2,025,377	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,375,625	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$746	\$872	\$694
Per Capita Expenditures:	\$875	\$841	\$704
Revenues over (under) Expenditures:	-\$350,248	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	71.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,697,143	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$625	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,056,326	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,412,942	-\$6,072,573	\$237,091

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:	\$5,330,553	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,963	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$524.698	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$193	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,040.258	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,269.537	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$383	\$550	\$393
Per Capita Expenditures:	\$1,941	\$502	\$369
Operating Income (loss):	-\$4,229.279	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	10.21%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$537.766	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$198	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Trout Valley Village		
Unit Code:	063/109/32	County:	Mchenry
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$165,950		
Equalized Assessed Valuation:	\$		
Population:	537		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$297,006	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$553	\$1,048	\$581
Revenue Collected During FY 18:	\$114,418	\$310,057	\$126,093
Expenditures During FY 18:	\$74,068	\$288,976	\$119,948
Per Capita Revenue:	\$213	\$884	\$338
Per Capita Expenditures:	\$138	\$828	\$325
Revenues over (under) Expenditures:	\$40,350	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	455.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$337,356	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$628	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$337,356	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Troy City		
Unit Code:	057/115/30	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,428,610		
Equalized Assessed Valuation:	\$206,998,173		
Population:	10,023		
Employees:			
Full Time:	51		
Part Time:			
Salaries Paid:	\$3,640,254		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,549,123	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$454	\$673	\$514
Revenue Collected During FY 18:	\$6,531,743	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,865,145	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$652	\$872	\$694
Per Capita Expenditures:	\$685	\$841	\$704
Revenues over (under) Expenditures:	-\$333,402	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.02%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,983,488	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$397	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$243,465	-\$6,072,573	\$237,091

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:	\$9,925,309	\$13,729,977	\$2,917,395
Per Capita Debt:	\$990	\$1,752	\$798
General Obligation Debt over EAV:	4.65%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,790,632	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,376	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,292,375	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,390,641	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$428	\$550	\$393
Per Capita Expenditures:	\$338	\$502	\$369
Operating Income (loss):	\$901,734	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	440.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$14,924,599	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,489	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Troy Grove Village														
Unit Code:	050/120/32	County:	Lasalle												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$681,850														
Equalized Assessed Valuation:	\$4,960,737														
Population:	250														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">11</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$13,711</td> </tr> </table>			Full Time:				Part Time:	11			Salaries Paid:	\$13,711		
Full Time:															
Part Time:	11														
Salaries Paid:	\$13,711														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$486,536	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,946	\$1,048	\$581
Revenue Collected During FY 18:	\$75,910	\$310,057	\$126,093
Expenditures During FY 18:	\$170,888	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$684	\$828	\$325
Revenues over (under) Expenditures:	-\$94,978	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	229.13%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$391,558	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,566	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$391,558	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Tuscola City		
Unit Code:	021/040/30	County:	Douglas
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,508,500		
Equalized Assessed Valuation:	\$58,200,770		
Population:	4,480		
Employees:			
Full Time:	25		
Part Time:	88		
Salaries Paid:	\$1,628,244		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,947,975	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$881	\$673	\$514
Revenue Collected During FY 18:	\$5,210,945	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,730,615	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,163	\$872	\$694
Per Capita Expenditures:	\$833	\$841	\$704
Revenues over (under) Expenditures:	\$1,480,330	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	145.51%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,428,305	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,212	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$557,658	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,607,348	-\$6,072,573	\$237,091

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:	\$1,835,052	\$13,729,977	\$2,917,395
Per Capita Debt:	\$410	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,589,664	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,141	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,795,130	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,492,969	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$401	\$550	\$393
Per Capita Expenditures:	\$333	\$502	\$369
Operating Income (loss):	\$302,161	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	662.56%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,891,825	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,208	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ullin Village		
Unit Code:	077/045/32	County:	Pulaski
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$905,596		
Equalized Assessed Valuation:	\$2,156,526		
Population:	413		
Employees:			
Full Time:	5		
Part Time:	20		
Salaries Paid:	\$225,099		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$79,422	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$192	\$1,048	\$581
Revenue Collected During FY 18:	\$540,983	\$310,057	\$126,093
Expenditures During FY 18:	\$543,320	\$288,976	\$119,948
Per Capita Revenue:	\$1,310	\$884	\$338
Per Capita Expenditures:	\$1,316	\$828	\$325
Revenues over (under) Expenditures:	-\$2,337	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	23.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$126,934	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$307	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$86,142	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$40,793	-\$22,956	\$91,815

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:	\$887,367	\$408,875	\$34,803
Per Capita Debt:	\$2,149	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$958.653	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.321	\$2,410	\$1,081
Revenue Collected During FY 18:	\$199.779	\$259,125	\$96,372
Expenditures During FY 18:	\$388.286	\$253,615	\$101,344
Per Capita Revenue:	\$484	\$670	\$266
Per Capita Expenditures:	\$940	\$690	\$274
Operating Income (loss):	-\$188.507	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	193.92%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$752.956	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.823	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Union Village		
Unit Code:	063/110/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,282,700		
Equalized Assessed Valuation:	\$16,759,731		
Population:	600		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$130,443		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$702,702	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,171	\$1,048	\$581
Revenue Collected During FY 18:	\$598,517	\$310,057	\$126,093
Expenditures During FY 18:	\$612,439	\$288,976	\$119,948
Per Capita Revenue:	\$998	\$884	\$338
Per Capita Expenditures:	\$1,021	\$828	\$325
Revenues over (under) Expenditures:	-\$13,922	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	112.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$688,780	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,148	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160,989	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$527,791	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,496,102	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5,827	\$2,410	\$1,081
Revenue Collected During FY 18:	\$150,071	\$259,125	\$96,372
Expenditures During FY 18:	\$217,642	\$253,615	\$101,344
Per Capita Revenue:	\$250	\$670	\$266
Per Capita Expenditures:	\$363	\$690	\$274
Operating Income (loss):	-\$67,571	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1575.31%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$3,428,531	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5,714	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Union Hill Village		
Unit Code:	046/090/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$36,766		
Equalized Assessed Valuation:	\$1,130,461		
Population:	56		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$1,407		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,042	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,483	\$1,048	\$581
Revenue Collected During FY 18:	\$17,043	\$310,057	\$126,093
Expenditures During FY 18:	\$36,766	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$657	\$828	\$325
Revenues over (under) Expenditures:	-\$19,723	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	172.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$63,319	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,131	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,701	\$6,514	\$
Total Unreserved Funds:	\$60,618	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	United City of Yorkville City		
Unit Code:	047/035/30	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,592,984		
Equalized Assessed Valuation:	\$489,281,362		
Population:	19,022		
Employees:			
Full Time:	79		
Part Time:	82		
Salaries Paid:	\$6,447,283		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,812,237	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$411	\$673	\$514
Revenue Collected During FY 18:	\$18,589,865	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$19,046,096	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$977	\$872	\$694
Per Capita Expenditures:	\$1,001	\$841	\$704
Revenues over (under) Expenditures:	-\$456,231	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	35.72%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,803,493	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$358	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,992,274	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,300,460	-\$6,072,573	\$237,091

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:	\$44,940,058	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,363	\$1,752	\$798
General Obligation Debt over EAV:	1.03%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$56,648,404	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,978	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,441,753	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,078,033	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$339	\$550	\$393
Per Capita Expenditures:	\$267	\$502	\$369
Operating Income (loss):	\$1,363,720	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1223.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$62,141,788	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,267	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Urbana City		
Unit Code:	010/120/30	County:	Champaign
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$75,025,853		
Equalized Assessed Valuation:	\$557,884,512		
Population:	41,989		
Employees:			
Full Time:	251		
Part Time:	58		
Salaries Paid:	\$19,542,766		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,140,670	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$718	\$548	\$516
Revenue Collected During FY 18:	\$36,551,852	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$37,011,221	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$871	\$1,126	\$1,099
Per Capita Expenditures:	\$881	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$459,369	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	84.21%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$31,167,333	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$742	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,026,128	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$3,154,629	-\$89,138,099	-\$45,315,959

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:	\$7,472,878	\$133,916,165	\$70,239,988
Per Capita Debt:	\$178	\$2,479	\$1,921
General Obligation Debt over EAV:	0.95%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,978,044	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$190	\$1,462	\$1,218
Revenue Collected During FY 18:	\$1,376,221	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$743,043	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$33	\$455	\$319
Per Capita Expenditures:	\$18	\$427	\$321
Operating Income (loss):	\$633,178	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	1041.43%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$7,738,245	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$184	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ursa Village		
Unit Code:	001/075/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,131,800		
Equalized Assessed Valuation:	\$8,239,030		
Population:	626		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$67,147		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$584,433	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$934	\$1,048	\$581
Revenue Collected During FY 18:	\$170,499	\$310,057	\$126,093
Expenditures During FY 18:	\$124,071	\$288,976	\$119,948
Per Capita Revenue:	\$272	\$884	\$338
Per Capita Expenditures:	\$198	\$828	\$325
Revenues over (under) Expenditures:	\$46,428	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	508.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$630,861	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,008	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,178	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$625,683	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,136,461	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,815	\$2,410	\$1,081
Revenue Collected During FY 18:	\$187,605	\$259,125	\$96,372
Expenditures During FY 18:	\$143,067	\$253,615	\$101,344
Per Capita Revenue:	\$300	\$670	\$266
Per Capita Expenditures:	\$229	\$690	\$274
Operating Income (loss):	\$44,538	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	825.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,180,999	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,887	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Valier Village		
Unit Code:	028/060/32	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$847,007		
Equalized Assessed Valuation:	\$3,387,702		
Population:	669		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$132,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$296,720	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$444	\$1,048	\$581
Revenue Collected During FY 18:	\$198,674	\$310,057	\$126,093
Expenditures During FY 18:	\$135,671	\$288,976	\$119,948
Per Capita Revenue:	\$297	\$884	\$338
Per Capita Expenditures:	\$203	\$828	\$325
Revenues over (under) Expenditures:	\$63,003	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	265.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$359,723	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$538	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$300,949	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$66,195	-\$22,956	\$91,815

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:	\$394,055	\$408,875	\$34,803
Per Capita Debt:	\$589	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,417.103	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.118	\$2,410	\$1,081
Revenue Collected During FY 18:	\$266.230	\$259,125	\$96,372
Expenditures During FY 18:	\$306.426	\$253,615	\$101,344
Per Capita Revenue:	\$398	\$670	\$266
Per Capita Expenditures:	\$458	\$690	\$274
Operating Income (loss):	-\$40.196	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	449.34%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,376.907	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.058	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Valley City Village		
Unit Code:	075/095/32	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$6,039		
Equalized Assessed Valuation:	\$245,978		
Population:	13		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$2,050		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,907	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$3,916	\$1,048	\$581
Revenue Collected During FY 18:	\$4,460	\$310,057	\$126,093
Expenditures During FY 18:	\$3,260	\$288,976	\$119,948
Per Capita Revenue:	\$343	\$884	\$338
Per Capita Expenditures:	\$251	\$828	\$325
Revenues over (under) Expenditures:	\$1,200	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1598.37%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$52,107	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$4,008	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$50,907	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Valmeyer Village		
Unit Code:	067/030/32	County:	Monroe
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,095,271		
Equalized Assessed Valuation:	\$18,705,322		
Population:	1,256		
Employees:			
Full Time:	5		
Part Time:	10		
Salaries Paid:	\$325,685		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,101,570	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$877	\$673	\$514
Revenue Collected During FY 18:	\$788,859	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$962,471	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$628	\$872	\$694
Per Capita Expenditures:	\$766	\$841	\$704
Revenues over (under) Expenditures:	-\$173,612	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	97.90%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$942,230	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$750	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,285	\$18,126	\$
Total Unreserved Funds:	\$901,945	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$	-\$6,072,573	\$237,091

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:	\$724,999	\$13,729,977	\$2,917,395
Per Capita Debt:	\$577	\$1,752	\$798
General Obligation Debt over EAV:	3.77%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,999,038	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,592	\$1,692	\$1,322
Revenue Collected During FY 18:	\$395,662	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$497,592	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$315	\$550	\$393
Per Capita Expenditures:	\$396	\$502	\$369
Operating Income (loss):	-\$101,930	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	382.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,904,486	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,516	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Vandalia City		
Unit Code:	026/040/30	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,043,229		
Equalized Assessed Valuation:	\$53,651,320		
Population:	7,200		
Employees:			
Full Time:	43		
Part Time:	29		
Salaries Paid:	\$2,349,289		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,083,665	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$984	\$673	\$514
Revenue Collected During FY 18:	\$5,969,804	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,075,474	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$829	\$872	\$694
Per Capita Expenditures:	\$705	\$841	\$704
Revenues over (under) Expenditures:	\$894,330	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	157.19%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,977,995	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,108	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,846,788	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,337,838	-\$6,072,573	\$237,091

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:	\$3,238,208	\$13,729,977	\$2,917,395
Per Capita Debt:	\$450	\$1,752	\$798
General Obligation Debt over EAV:	3.41%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,651,616	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,479	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,318,015	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,487,636	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$322	\$550	\$393
Per Capita Expenditures:	\$346	\$502	\$369
Operating Income (loss):	-\$169,621	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	427.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,629,807	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,476	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Varna Village		
Unit Code:	059/035/32	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$340,000		
Equalized Assessed Valuation:	\$5,614,574		
Population:	358		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$44,348	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$327,329	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$914	\$1,048	\$581
Revenue Collected During FY 18:	\$168,949	\$310,057	\$126,093
Expenditures During FY 18:	\$194,738	\$288,976	\$119,948
Per Capita Revenue:	\$472	\$884	\$338
Per Capita Expenditures:	\$544	\$828	\$325
Revenues over (under) Expenditures:	-\$25,789	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	154.84%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$301,540	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$842	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,966	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$268,578	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$233,536	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$652	\$2,410	\$1,081
Revenue Collected During FY 18:	\$86,832	\$259,125	\$96,372
Expenditures During FY 18:	\$81,996	\$253,615	\$101,344
Per Capita Revenue:	\$243	\$670	\$266
Per Capita Expenditures:	\$229	\$690	\$274
Operating Income (loss):	\$4,836	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	290.71%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$238,372	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$666	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Venedy Village		
Unit Code:	095/060/32	County:	Washington
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$46,105		
Equalized Assessed Valuation:	\$1,270,525		
Population:	162		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$3,570		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,598	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$269	\$1,048	\$581
Revenue Collected During FY 18:	\$45,906	\$310,057	\$126,093
Expenditures During FY 18:	\$42,493	\$288,976	\$119,948
Per Capita Revenue:	\$283	\$884	\$338
Per Capita Expenditures:	\$262	\$828	\$325
Revenues over (under) Expenditures:	\$3,413	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	110.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$47,011	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$290	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$47,011	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Venice City		
Unit Code:	057/120/30	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,425,940		
Equalized Assessed Valuation:	\$12,422,101		
Population:	1,895		
Employees:			
Full Time:	25		
Part Time:	30		
Salaries Paid:	\$898,382		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,009,996	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,061	\$673	\$514
Revenue Collected During FY 18:	\$2,422,792	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,492,808	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,279	\$872	\$694
Per Capita Expenditures:	\$1,315	\$841	\$704
Revenues over (under) Expenditures:	-\$70,016	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	81.83%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,039,980	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,077	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,225,611	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,280,247	-\$6,072,573	\$237,091

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:	\$94,616	\$13,729,977	\$2,917,395
Per Capita Debt:	\$50	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Vergennes Village		
Unit Code:	039/060/32	County:	Jackson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,520		
Equalized Assessed Valuation:	\$1,652,888		
Population:	298		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$39,696		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,674	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$261	\$1,048	\$581
Revenue Collected During FY 18:	\$89,755	\$310,057	\$126,093
Expenditures During FY 18:	\$98,707	\$288,976	\$119,948
Per Capita Revenue:	\$301	\$884	\$338
Per Capita Expenditures:	\$331	\$828	\$325
Revenues over (under) Expenditures:	-\$8,952	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	66.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$65,724	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$221	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,308	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$48,416	-\$22,956	\$91,815

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:	\$92,254	\$408,875	\$34,803
Per Capita Debt:	\$310	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$894.764	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.003	\$2,410	\$1,081
Revenue Collected During FY 18:	\$220.882	\$259,125	\$96,372
Expenditures During FY 18:	\$165.824	\$253,615	\$101,344
Per Capita Revenue:	\$741	\$670	\$266
Per Capita Expenditures:	\$556	\$690	\$274
Operating Income (loss):	\$55.058	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	618.48%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,025.580	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.442	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Vermilion Village		
Unit Code:	023/045/32	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$115,000		
Equalized Assessed Valuation:	\$1,220,620		
Population:	219		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$19,061		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$182,301	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$832	\$1,048	\$581
Revenue Collected During FY 18:	\$45,478	\$310,057	\$126,093
Expenditures During FY 18:	\$30,503	\$288,976	\$119,948
Per Capita Revenue:	\$208	\$884	\$338
Per Capita Expenditures:	\$139	\$828	\$325
Revenues over (under) Expenditures:	\$14,975	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	646.74%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$197,276	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$901	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,931	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$178,345	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$57.454	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$262	\$2,410	\$1,081
Revenue Collected During FY 18:	\$52.865	\$259,125	\$96,372
Expenditures During FY 18:	\$60.367	\$253,615	\$101,344
Per Capita Revenue:	\$241	\$670	\$266
Per Capita Expenditures:	\$276	\$690	\$274
Operating Income (loss):	-\$7.502	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	82.75%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$49.952	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$228	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Vermont Village
Unit Code:	029/105/32
County:	Fulton
Fiscal Year End:	3/31/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$693,775
Equalized Assessed Valuation:	\$3,375,800
Population:	645
Employees:	
Full Time:	2
Part Time:	13
Salaries Paid:	\$99,307

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$413,559	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$641	\$1,048	\$581
Revenue Collected During FY 18:	\$283,369	\$310,057	\$126,093
Expenditures During FY 18:	\$249,085	\$288,976	\$119,948
Per Capita Revenue:	\$439	\$884	\$338
Per Capita Expenditures:	\$386	\$828	\$325
Revenues over (under) Expenditures:	\$34,284	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	175.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$438,080	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$679	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$178,330	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$259,750	-\$22,956	\$91,815

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:	\$334,000	\$408,875	\$34,803
Per Capita Debt:	\$518	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,859,731	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,883	\$2,410	\$1,081
Revenue Collected During FY 18:	\$187,300	\$259,125	\$96,372
Expenditures During FY 18:	\$268,710	\$253,615	\$101,344
Per Capita Revenue:	\$290	\$670	\$266
Per Capita Expenditures:	\$417	\$690	\$274
Operating Income (loss):	-\$81,410	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	665.43%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,788,084	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,772	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Vernon Village		
Unit Code:	058/065/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,920		
Equalized Assessed Valuation:	\$1,582,689		
Population:	129		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$24,935		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,686	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$455	\$1,048	\$581
Revenue Collected During FY 18:	\$24,421	\$310,057	\$126,093
Expenditures During FY 18:	\$27,130	\$288,976	\$119,948
Per Capita Revenue:	\$189	\$884	\$338
Per Capita Expenditures:	\$210	\$828	\$325
Revenues over (under) Expenditures:	-\$2,709	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	208.82%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$56,652	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$439	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,395	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$55,257	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$316.546	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.454	\$2,410	\$1,081
Revenue Collected During FY 18:	\$48.307	\$259,125	\$96,372
Expenditures During FY 18:	\$66.214	\$253,615	\$101,344
Per Capita Revenue:	\$374	\$670	\$266
Per Capita Expenditures:	\$513	\$690	\$274
Operating Income (loss):	-\$17.907	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	450.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$298.139	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.311	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Vernon Hills Village		
Unit Code:	049/190/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,718,117		
Equalized Assessed Valuation:	\$1,199,000,590		
Population:	26,253		
Employees:			
Full Time:	102		
Part Time:	25		
Salaries Paid:	\$11,218,431		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,467,952	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$1,122	\$548	\$516
Revenue Collected During FY 18:	\$32,111,345	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$45,435,218	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,223	\$1,126	\$1,099
Per Capita Expenditures:	\$1,731	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$13,323,873	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	79.97%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$36,334,079	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$1,384	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,840,827	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$18,494,359	-\$89,138,099	-\$45,315,959

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:	\$65,881,131	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,509	\$2,479	\$1,921
General Obligation Debt over EAV:	3.26%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$148.402	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$6	\$1,462	\$1,218
Revenue Collected During FY 18:	\$381.956	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$526.194	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$15	\$455	\$319
Per Capita Expenditures:	\$20	\$427	\$321
Operating Income (loss):	-\$144.238	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	0.79%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$4.164	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Verona Village											
Unit Code:	032/075/32	County:	Grundy									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$162,525											
Equalized Assessed Valuation:	\$2,510,878											
Population:	212											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">10</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$21,953</td> </tr> </table>			Full Time:			Part Time:	10		Salaries Paid:	\$21,953	
Full Time:												
Part Time:	10											
Salaries Paid:	\$21,953											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$108,491	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$512	\$1,048	\$581
Revenue Collected During FY 18:	\$61,258	\$310,057	\$126,093
Expenditures During FY 18:	\$79,210	\$288,976	\$119,948
Per Capita Revenue:	\$289	\$884	\$338
Per Capita Expenditures:	\$374	\$828	\$325
Revenues over (under) Expenditures:	-\$17,952	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	114.30%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$90,539	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$427	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,697	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$60,842	-\$22,956	\$91,815

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:	\$146,865	\$408,875	\$34,803
Per Capita Debt:	\$693	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$125.319	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$591	\$2,410	\$1,081
Revenue Collected During FY 18:	\$55.991	\$259,125	\$96,372
Expenditures During FY 18:	\$103.446	\$253,615	\$101,344
Per Capita Revenue:	\$264	\$670	\$266
Per Capita Expenditures:	\$488	\$690	\$274
Operating Income (loss):	-\$47.455	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	75.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$77.864	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$367	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Versailles Village		
Unit Code:	005/025/32	County:	Brown
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$641,000		
Equalized Assessed Valuation:	\$2,841,694		
Population:	478		
Employees:			
Full Time:	2		
Part Time:	23		
Salaries Paid:	\$80,229		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$376,423	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$787	\$1,048	\$581
Revenue Collected During FY 18:	\$226,955	\$310,057	\$126,093
Expenditures During FY 18:	\$232,657	\$288,976	\$119,948
Per Capita Revenue:	\$475	\$884	\$338
Per Capita Expenditures:	\$487	\$828	\$325
Revenues over (under) Expenditures:	-\$5,702	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	172.65%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$401,671	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$840	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$265,458	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$105,263	-\$22,956	\$91,815

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:	\$30,950	\$408,875	\$34,803
Per Capita Debt:	\$65	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$709.527	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.484	\$2,410	\$1,081
Revenue Collected During FY 18:	\$95.647	\$259,125	\$96,372
Expenditures During FY 18:	\$137.611	\$253,615	\$101,344
Per Capita Revenue:	\$200	\$670	\$266
Per Capita Expenditures:	\$288	\$690	\$274
Operating Income (loss):	-\$41.964	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	485.11%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$667.563	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.397	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Victoria Village		
Unit Code:	048/060/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$280,558		
Equalized Assessed Valuation:	\$1,976,670		
Population:	325		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$47,512		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$541,573	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,666	\$1,048	\$581
Revenue Collected During FY 18:	\$84,588	\$310,057	\$126,093
Expenditures During FY 18:	\$116,639	\$288,976	\$119,948
Per Capita Revenue:	\$260	\$884	\$338
Per Capita Expenditures:	\$359	\$828	\$325
Revenues over (under) Expenditures:	-\$32,051	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	418.29%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$487,889	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,501	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$132,004	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$355,885	-\$22,956	\$91,815

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:	\$170,563	\$408,875	\$34,803
Per Capita Debt:	\$525	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$362.678	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.116	\$2,410	\$1,081
Revenue Collected During FY 18:	\$89.999	\$259,125	\$96,372
Expenditures During FY 18:	\$88.125	\$253,615	\$101,344
Per Capita Revenue:	\$277	\$670	\$266
Per Capita Expenditures:	\$271	\$690	\$274
Operating Income (loss):	\$1.874	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	438.22%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$386.185	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.188	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Vienna City		
Unit Code:	044/040/30	County:	Johnson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,293,006		
Equalized Assessed Valuation:	\$10,322,733		
Population:	1,697		
Employees:			
	Full Time:	14	
	Part Time:	15	
	Salaries Paid:	\$671,468	

Blended Component Units
Number Submitted = 2
Vienna Fire Tax Fund
Vienna Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,605,572	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$946	\$673	\$514
Revenue Collected During FY 18:	\$1,159,855	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$957,934	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$683	\$872	\$694
Per Capita Expenditures:	\$564	\$841	\$704
Revenues over (under) Expenditures:	\$201,921	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	273.78%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,622,619	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,545	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$571,851	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,248,480	-\$6,072,573	\$237,091

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:	\$1,500,388	\$13,729,977	\$2,917,395
Per Capita Debt:	\$884	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,320,834	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,546	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,205,267	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,335,072	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$710	\$550	\$393
Per Capita Expenditures:	\$787	\$502	\$369
Operating Income (loss):	-\$129,805	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	313.92%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,191,029	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,470	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Villa Grove City		
Unit Code:	021/045/30	County:	Douglas
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,025,460		
Equalized Assessed Valuation:	\$20,358,323		
Population:	2,356		
Employees:			
Full Time:	14		
Part Time:	66		
Salaries Paid:	\$720,198		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$580,909	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$247	\$673	\$514
Revenue Collected During FY 18:	\$1,480,017	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,768,093	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$628	\$872	\$694
Per Capita Expenditures:	\$750	\$841	\$704
Revenues over (under) Expenditures:	-\$288,076	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$819,463	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$348	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$169,397	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$204,206	-\$6,072,573	\$237,091

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:	\$796,358	\$13,729,977	\$2,917,395
Per Capita Debt:	\$338	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,462,007	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,469	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,093,120	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$857,969	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$464	\$550	\$393
Per Capita Expenditures:	\$364	\$502	\$369
Operating Income (loss):	\$235,151	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	440.06%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,775,567	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,603	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Villa Park Village		
Unit Code:	022/100/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$119,463,746		
Equalized Assessed Valuation:	\$581,481,894		
Population:	21,904		
Employees:			
	Full Time:	139	
	Part Time:	100	
	Salaries Paid:	\$21,089,584	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,912,604	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$498	\$673	\$514
Revenue Collected During FY 18:	\$44,931,845	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$41,318,097	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,051	\$872	\$694
Per Capita Expenditures:	\$1,886	\$841	\$704
Revenues over (under) Expenditures:	\$3,613,748	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	27.72%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,452,446	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$523	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,378,202	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$39,182,296	-\$6,072,573	\$237,091

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:	\$105,966,443	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,838	\$1,752	\$798
General Obligation Debt over EAV:	4.45%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$30,918,745	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,412	\$1,692	\$1,322
Revenue Collected During FY 18:	\$13,582,237	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$13,481,448	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$620	\$550	\$393
Per Capita Expenditures:	\$615	\$502	\$369
Operating Income (loss):	\$100,789	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	233.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$31,490,838	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,438	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Viola Village		
Unit Code:	066/050/32	County:	Mercer
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,168,508		
Equalized Assessed Valuation:	\$11,488,800		
Population:	955		
Employees:			
Full Time:	3		
Part Time:	14		
Salaries Paid:	\$176,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$512,775	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$537	\$1,048	\$581
Revenue Collected During FY 18:	\$467,314	\$310,057	\$126,093
Expenditures During FY 18:	\$372,256	\$288,976	\$119,948
Per Capita Revenue:	\$489	\$884	\$338
Per Capita Expenditures:	\$390	\$828	\$325
Revenues over (under) Expenditures:	\$95,058	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	124.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$462,937	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$485	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$123,728	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$339,209	-\$22,956	\$91,815

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:	\$1,153,148	\$408,875	\$34,803
Per Capita Debt:	\$1,207	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,361,204	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,472	\$2,410	\$1,081
Revenue Collected During FY 18:	\$280,347	\$259,125	\$96,372
Expenditures During FY 18:	\$279,158	\$253,615	\$101,344
Per Capita Revenue:	\$294	\$670	\$266
Per Capita Expenditures:	\$292	\$690	\$274
Operating Income (loss):	\$1,189	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	898.16%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,507,289	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,625	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Virden City		
Unit Code:	056/120/30	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,872,059		
Equalized Assessed Valuation:	\$29,695,954		
Population:	3,393		
Employees:			
Full Time:	64		
Part Time:			
Salaries Paid:	\$861,274		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,149,842	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$339	\$673	\$514
Revenue Collected During FY 18:	\$1,619,883	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,659,820	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$477	\$872	\$694
Per Capita Expenditures:	\$489	\$841	\$704
Revenues over (under) Expenditures:	-\$39,937	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	66.87%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,109,905	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$327	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,554	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,019,307	-\$6,072,573	\$237,091

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:	\$944,955	\$13,729,977	\$2,917,395
Per Capita Debt:	\$279	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,199,899	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$354	\$1,692	\$1,322
Revenue Collected During FY 18:	\$718,637	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$892,724	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$212	\$550	\$393
Per Capita Expenditures:	\$263	\$502	\$369
Operating Income (loss):	-\$174,087	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	114.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,025,812	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$302	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Virgil Village		
Unit Code:	045/100/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$296,050		
Equalized Assessed Valuation:	\$7,502,561		
Population:	326		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$17,220		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$392,784	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,205	\$1,048	\$581
Revenue Collected During FY 18:	\$118,474	\$310,057	\$126,093
Expenditures During FY 18:	\$101,232	\$288,976	\$119,948
Per Capita Revenue:	\$363	\$884	\$338
Per Capita Expenditures:	\$311	\$828	\$325
Revenues over (under) Expenditures:	\$17,242	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	405.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$410,026	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,258	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Virginia City
Unit Code:	009/030/30
County:	Cass
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,794,997
Equalized Assessed Valuation:	\$11,924,705
Population:	1,611
Employees:	
Full Time:	7
Part Time:	47
Salaries Paid:	\$447,610

Blended Component Units
Number Submitted = 3 Cemetery Jennie Marr Dunaway Memorial Park Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,245,907	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$773	\$673	\$514
Revenue Collected During FY 18:	\$995,349	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$906,218	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$618	\$872	\$694
Per Capita Expenditures:	\$563	\$841	\$704
Revenues over (under) Expenditures:	\$89,131	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	145.23%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,316,123	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$817	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$767,048	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$549,075	-\$6,072,573	\$237,091

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:	\$8,407,017	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,219	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,384,962	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5.205	\$1,692	\$1,322
Revenue Collected During FY 18:	\$987,711	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,518,819	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$613	\$550	\$393
Per Capita Expenditures:	\$943	\$502	\$369
Operating Income (loss):	-\$531,108	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	519.87%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,895,854	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4,901	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Volo Village		
Unit Code:	049/192/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,420,716		
Equalized Assessed Valuation:	\$140,620,586		
Population:	5,399		
Employees:			
Full Time:	6		
Part Time:	1		
Salaries Paid:	\$452,404		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,456,570	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,011	\$673	\$514
Revenue Collected During FY 18:	\$2,983,644	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,509,360	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$553	\$872	\$694
Per Capita Expenditures:	\$465	\$841	\$704
Revenues over (under) Expenditures:	\$474,284	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	194.10%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,870,604	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$902	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,632,424	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$5,596,203	-\$6,072,573	\$237,091

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:	\$4,039,629	\$13,729,977	\$2,917,395
Per Capita Debt:	\$748	\$1,752	\$798
General Obligation Debt over EAV:	0.93%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,579,937	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,960	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,728,478	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,531,247	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$320	\$550	\$393
Per Capita Expenditures:	\$284	\$502	\$369
Operating Income (loss):	\$197,231	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	714.66%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,943,196	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,027	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wadsworth Village		
Unit Code:	049/195/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,193,081		
Equalized Assessed Valuation:	\$132,788,777		
Population:	3,815		
Employees:			
Full Time:	5		
Part Time:	12		
Salaries Paid:	\$283,364		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,739,517	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$980	\$673	\$514
Revenue Collected During FY 18:	\$2,045,420	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,965,707	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$536	\$872	\$694
Per Capita Expenditures:	\$515	\$841	\$704
Revenues over (under) Expenditures:	\$79,713	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	202.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,990,052	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,046	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$225,421	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,684,600	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Waggoner Village		
Unit Code:	068/085/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$164,085		
Equalized Assessed Valuation:	\$898,783		
Population:	248		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$25,313		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$120,997	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$488	\$1,048	\$581
Revenue Collected During FY 18:	\$64,889	\$310,057	\$126,093
Expenditures During FY 18:	\$54,914	\$288,976	\$119,948
Per Capita Revenue:	\$262	\$884	\$338
Per Capita Expenditures:	\$221	\$828	\$325
Revenues over (under) Expenditures:	\$9,975	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	238.50%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$130,972	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$528	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,951	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$109,021	-\$22,956	\$91,815

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:	\$387,550	\$408,875	\$34,803
Per Capita Debt:	\$1,563	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$571.855	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.306	\$2,410	\$1,081
Revenue Collected During FY 18:	\$71.150	\$259,125	\$96,372
Expenditures During FY 18:	\$106.438	\$253,615	\$101,344
Per Capita Revenue:	\$287	\$670	\$266
Per Capita Expenditures:	\$429	\$690	\$274
Operating Income (loss):	-\$35.288	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	504.11%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$536.567	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.164	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Walnut Village		
Unit Code:	006/115/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,154,168		
Equalized Assessed Valuation:	\$11,998,140		
Population:	1,416		
Employees:			
Full Time:	5		
Part Time:	19		
Salaries Paid:	\$281,152		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$995,881	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$703	\$673	\$514
Revenue Collected During FY 18:	\$698,679	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$755,880	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$493	\$872	\$694
Per Capita Expenditures:	\$534	\$841	\$704
Revenues over (under) Expenditures:	-\$57,201	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	87.32%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$660,004	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$466	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,021	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$418,653	-\$6,072,573	\$237,091

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:	\$2,552,222	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,802	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,168,665	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$825	\$1,692	\$1,322
Revenue Collected During FY 18:	\$498,043	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$533,519	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$352	\$550	\$393
Per Capita Expenditures:	\$377	\$502	\$369
Operating Income (loss):	-\$35,476	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	222.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,189,287	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$840	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Walnut Hill Village		
Unit Code:	058/070/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$396,000		
Equalized Assessed Valuation:	\$696,679		
Population:	108		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$16,498		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,445	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$263	\$1,048	\$581
Revenue Collected During FY 18:	\$49,495	\$310,057	\$126,093
Expenditures During FY 18:	\$56,206	\$288,976	\$119,948
Per Capita Revenue:	\$458	\$884	\$338
Per Capita Expenditures:	\$520	\$828	\$325
Revenues over (under) Expenditures:	-\$6,711	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	38.67%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$21,734	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$201	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,324	\$6,514	\$
Total Unreserved Funds:	\$71,282	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$365.668	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.386	\$2,410	\$1,081
Revenue Collected During FY 18:	\$214.262	\$259,125	\$96,372
Expenditures During FY 18:	\$185.384	\$253,615	\$101,344
Per Capita Revenue:	\$1.984	\$670	\$266
Per Capita Expenditures:	\$1.717	\$690	\$274
Operating Income (loss):	\$28.878	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	212.83%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$394.546	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.653	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Walshville Village		
Unit Code:	068/090/32	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$53,950		
Equalized Assessed Valuation:	\$419,537		
Population:	64		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,621	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$838	\$1,048	\$581
Revenue Collected During FY 18:	\$14,882	\$310,057	\$126,093
Expenditures During FY 18:	\$11,271	\$288,976	\$119,948
Per Capita Revenue:	\$233	\$884	\$338
Per Capita Expenditures:	\$176	\$828	\$325
Revenues over (under) Expenditures:	\$3,611	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	507.78%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$57,232	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$894	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,160	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$42,072	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Waltonville Village		
Unit Code:	041/045/32	County:	Jefferson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$504,523		
Equalized Assessed Valuation:	\$3,127,903		
Population:	434		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$77,877		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$93,191	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$215	\$1,048	\$581
Revenue Collected During FY 18:	\$110,353	\$310,057	\$126,093
Expenditures During FY 18:	\$89,044	\$288,976	\$119,948
Per Capita Revenue:	\$254	\$884	\$338
Per Capita Expenditures:	\$205	\$828	\$325
Revenues over (under) Expenditures:	\$21,309	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	128.59%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$114,500	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$264	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,769	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$81,731	-\$22,956	\$91,815

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:	\$454,062	\$408,875	\$34,803
Per Capita Debt:	\$1,046	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,857,441	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4,280	\$2,410	\$1,081
Revenue Collected During FY 18:	\$380,283	\$259,125	\$96,372
Expenditures During FY 18:	\$415,478	\$253,615	\$101,344
Per Capita Revenue:	\$876	\$670	\$266
Per Capita Expenditures:	\$957	\$690	\$274
Operating Income (loss):	-\$35,195	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	438.59%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,822,246	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4,199	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wamac City		
Unit Code:	095/065/30	County:	Washington
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,101,552		
Equalized Assessed Valuation:	\$8,011,973		
Population:	1,185		
Employees:			
Full Time:	4		
Part Time:	17		
Salaries Paid:	\$307,152		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,362,494	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,150	\$673	\$514
Revenue Collected During FY 18:	\$540,434	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$643,851	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$456	\$872	\$694
Per Capita Expenditures:	\$543	\$841	\$704
Revenues over (under) Expenditures:	-\$103,417	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	195.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,258,433	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,062	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$743,922	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$514,511	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,072,167	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$905	\$1,692	\$1,322
Revenue Collected During FY 18:	\$298,425	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$310,698	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$252	\$550	\$393
Per Capita Expenditures:	\$262	\$502	\$369
Operating Income (loss):	-\$12,273	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	341.34%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,060,538	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$895	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wapella Village		
Unit Code:	020/030/32	County:	Dewitt
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$628,500		
Equalized Assessed Valuation:	\$6,900,754		
Population:	558		
Employees:			
	Full Time:	2	
	Part Time:	22	
	Salaries Paid:	\$115,756	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$294,798	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$528	\$1,048	\$581
Revenue Collected During FY 18:	\$301,491	\$310,057	\$126,093
Expenditures During FY 18:	\$321,656	\$288,976	\$119,948
Per Capita Revenue:	\$540	\$884	\$338
Per Capita Expenditures:	\$576	\$828	\$325
Revenues over (under) Expenditures:	-\$20,165	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	85.38%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$274,633	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$492	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,999	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$211,634	-\$22,956	\$91,815

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:	\$50,349	\$408,875	\$34,803
Per Capita Debt:	\$90	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$159.602	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$286	\$2,410	\$1,081
Revenue Collected During FY 18:	\$114.173	\$259,125	\$96,372
Expenditures During FY 18:	\$93.397	\$253,615	\$101,344
Per Capita Revenue:	\$205	\$670	\$266
Per Capita Expenditures:	\$167	\$690	\$274
Operating Income (loss):	\$20.776	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	193.13%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$180.378	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$323	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warren Village		
Unit Code:	043/055/32	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,550,259		
Equalized Assessed Valuation:	\$14,720,679		
Population:	1,428		
Employees:			
Full Time:	8		
Part Time:	16		
Salaries Paid:	\$472,666		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$765,699	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$536	\$673	\$514
Revenue Collected During FY 18:	\$883,614	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,011,278	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$619	\$872	\$694
Per Capita Expenditures:	\$708	\$841	\$704
Revenues over (under) Expenditures:	-\$127,664	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	76.23%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$770,899	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$540	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$400,925	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$369,974	-\$6,072,573	\$237,091

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:	\$768,805	\$13,729,977	\$2,917,395
Per Capita Debt:	\$538	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,911,337	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,338	\$1,692	\$1,322
Revenue Collected During FY 18:	\$606,253	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$503,279	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$425	\$550	\$393
Per Capita Expenditures:	\$352	\$502	\$369
Operating Income (loss):	\$102,974	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	397.95%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,002,822	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,403	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warrensburg Village		
Unit Code:	055/060/32	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,930,242		
Equalized Assessed Valuation:	\$12,285,065		
Population:	1,300		
Employees:			
Full Time:	6		
Part Time:	18		
Salaries Paid:	\$277,517		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$78,559	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$60	\$673	\$514
Revenue Collected During FY 18:	\$503,991	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$539,668	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$388	\$872	\$694
Per Capita Expenditures:	\$415	\$841	\$704
Revenues over (under) Expenditures:	-\$35,677	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-8.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$47,146	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$36	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,024	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$50,169	-\$6,072,573	\$237,091

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:	\$1,473,327	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,133	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,538,127	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,183	\$1,692	\$1,322
Revenue Collected During FY 18:	\$406,714	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$554,963	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$313	\$550	\$393
Per Capita Expenditures:	\$427	\$502	\$369
Operating Income (loss):	-\$148,249	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	250.45%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,389,878	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,069	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warrenville City		
Unit Code:	022/105/30	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,094,135		
Equalized Assessed Valuation:	\$467,158,299		
Population:	13,140		
Employees:			
Full Time:	74		
Part Time:	18		
Salaries Paid:	\$6,753,766		

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,448,988	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,176	\$673	\$514
Revenue Collected During FY 18:	\$12,489,777	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,829,676	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$951	\$872	\$694
Per Capita Expenditures:	\$900	\$841	\$704
Revenues over (under) Expenditures:	\$660,101	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	133.33%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,772,089	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,200	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,031,511	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$152,643	-\$6,072,573	\$237,091

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:	\$11,594,026	\$13,729,977	\$2,917,395
Per Capita Debt:	\$882	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,369,763	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,702	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,419,219	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,060,572	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$260	\$550	\$393
Per Capita Expenditures:	\$309	\$502	\$369
Operating Income (loss):	-\$641,353	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	543.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$22,048,855	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,678	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warsaw City		
Unit Code:	034/075/30	County:	Hancock
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,092,214		
Equalized Assessed Valuation:	\$14,714,225		
Population:	1,607		
Employees:			
Full Time:	6		
Part Time:	17		
Salaries Paid:	\$321,023		

Blended Component Units
Number Submitted = 1
WARSAW PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$802,264	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$499	\$673	\$514
Revenue Collected During FY 18:	\$1,199,977	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,153,790	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$747	\$872	\$694
Per Capita Expenditures:	\$718	\$841	\$704
Revenues over (under) Expenditures:	\$46,187	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	75.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$871,651	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$542	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$549,577	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$360,312	-\$6,072,573	\$237,091

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:	\$924,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$575	\$1,752	\$798
General Obligation Debt over EAV:	2.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,035,620	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,267	\$1,692	\$1,322
Revenue Collected During FY 18:	\$511,721	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$508,194	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$318	\$550	\$393
Per Capita Expenditures:	\$316	\$502	\$369
Operating Income (loss):	\$3,527	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	400.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,034,347	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,266	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Washburn Village		
Unit Code:	102/075/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,089,345		
Equalized Assessed Valuation:	\$9,753,830		
Population:	1,119		
Employees:			
Full Time:	3		
Part Time:	17		
Salaries Paid:	\$187,230		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$434,129	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$388	\$673	\$514
Revenue Collected During FY 18:	\$573,869	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$565,113	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$513	\$872	\$694
Per Capita Expenditures:	\$505	\$841	\$704
Revenues over (under) Expenditures:	\$8,756	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	78.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$442,885	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$396	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$218,288	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$224,597	-\$6,072,573	\$237,091

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:	\$2,300,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,055	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,564,866	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.292	\$1,692	\$1,322
Revenue Collected During FY 18:	\$366,936	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$435,330	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$328	\$550	\$393
Per Capita Expenditures:	\$389	\$502	\$369
Operating Income (loss):	-\$68,394	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	573.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,496,472	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.231	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Washington City		
Unit Code:	090/085/30	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,074,437		
Equalized Assessed Valuation:	\$348,171,597		
Population:	16,811		
Employees:			
Full Time:	60		
Part Time:	28		
Salaries Paid:	\$4,647,959		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,071,391	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,075	\$673	\$514
Revenue Collected During FY 18:	\$11,254,486	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,368,310	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$669	\$872	\$694
Per Capita Expenditures:	\$736	\$841	\$704
Revenues over (under) Expenditures:	-\$1,113,824	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	133.80%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$16,548,374	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$984	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,628,587	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$12,159,728	-\$6,072,573	\$237,091

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:	\$18,764,768	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,116	\$1,752	\$798
General Obligation Debt over EAV:	0.03%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$35,902,880	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,136	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,105,850	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,911,031	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$304	\$550	\$393
Per Capita Expenditures:	\$233	\$502	\$369
Operating Income (loss):	\$1,194,819	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	945.51%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$36,979,089	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,200	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wataga Village		
Unit Code:	048/065/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,791,200		
Equalized Assessed Valuation:	\$6,934,639		
Population:	850		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$62,867		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$828,322	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$974	\$1,048	\$581
Revenue Collected During FY 18:	\$285,618	\$310,057	\$126,093
Expenditures During FY 18:	\$211,253	\$288,976	\$119,948
Per Capita Revenue:	\$336	\$884	\$338
Per Capita Expenditures:	\$249	\$828	\$325
Revenues over (under) Expenditures:	\$74,365	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	370.08%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$781,808	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$920	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,857	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$730,951	-\$22,956	\$91,815

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:	\$275,026	\$408,875	\$34,803
Per Capita Debt:	\$324	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,069,914	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,259	\$2,410	\$1,081
Revenue Collected During FY 18:	\$174,308	\$259,125	\$96,372
Expenditures During FY 18:	\$144,970	\$253,615	\$101,344
Per Capita Revenue:	\$205	\$670	\$266
Per Capita Expenditures:	\$171	\$690	\$274
Operating Income (loss):	\$29,338	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	841.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,220,131	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,435	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Waterloo City		
Unit Code:	067/035/30	County:	Monroe
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,444,734		
Equalized Assessed Valuation:	\$271,896,834		
Population:	10,879		
Employees:			
Full Time:	64		
Part Time:	64		
Salaries Paid:	\$4,392,531		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,095,586	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$836	\$673	\$514
Revenue Collected During FY 18:	\$7,748,352	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,801,711	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$712	\$872	\$694
Per Capita Expenditures:	\$717	\$841	\$704
Revenues over (under) Expenditures:	-\$53,359	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	115.90%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,042,227	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$831	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,657,511	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$5,535,697	-\$6,072,573	\$237,091

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:	\$6,469,736	\$13,729,977	\$2,917,395
Per Capita Debt:	\$595	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$51,411,347	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.726	\$1,692	\$1,322
Revenue Collected During FY 18:	\$19,752,421	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$16,963,254	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.816	\$550	\$393
Per Capita Expenditures:	\$1.559	\$502	\$369
Operating Income (loss):	\$2,789,167	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	322.09%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$54,636,416	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5.022	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Watseka City		
Unit Code:	038/105/30	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$11,921,500		
Equalized Assessed Valuation:	\$52,677,935		
Population:	5,007		
Employees:			
Full Time:			20
Part Time:			22
Salaries Paid:			\$1,375,154

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,892,480	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,177	\$673	\$514
Revenue Collected During FY 18:	\$4,602,892	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,167,802	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$919	\$872	\$694
Per Capita Expenditures:	\$832	\$841	\$704
Revenues over (under) Expenditures:	\$435,090	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	145.03%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,044,723	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,207	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,434,742	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,858,038	-\$6,072,573	\$237,091

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:	\$5,581,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,115	\$1,752	\$798
General Obligation Debt over EAV:	10.59%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$715.628	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$143	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1.679.653	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1.429.026	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$335	\$550	\$393
Per Capita Expenditures:	\$285	\$502	\$369
Operating Income (loss):	\$250.627	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	87.41%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1.249.102	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$249	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Watson Village		
Unit Code:	025/055/32	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$423,979		
Equalized Assessed Valuation:	\$6,026,861		
Population:	754		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$41,109		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$894,598	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,186	\$1,048	\$581
Revenue Collected During FY 18:	\$184,347	\$310,057	\$126,093
Expenditures During FY 18:	\$172,452	\$288,976	\$119,948
Per Capita Revenue:	\$244	\$884	\$338
Per Capita Expenditures:	\$229	\$828	\$325
Revenues over (under) Expenditures:	\$11,895	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	518.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$893,917	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,186	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$240,996	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$652,921	-\$22,956	\$91,815

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:	\$35,035	\$408,875	\$34,803
Per Capita Debt:	\$46	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,972,533	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,616	\$2,410	\$1,081
Revenue Collected During FY 18:	\$166,764	\$259,125	\$96,372
Expenditures During FY 18:	\$215,002	\$253,615	\$101,344
Per Capita Revenue:	\$221	\$670	\$266
Per Capita Expenditures:	\$285	\$690	\$274
Operating Income (loss):	-\$48,238	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	889.47%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,912,384	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,536	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wauconda Village		
Unit Code:	049/200/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,845,251		
Equalized Assessed Valuation:	\$382,362,396		
Population:	14,125		
Employees:			
Full Time:	53		
Part Time:	14		
Salaries Paid:	\$5,524,629		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,653,721	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$259	\$673	\$514
Revenue Collected During FY 18:	\$9,666,932	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,073,096	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$684	\$872	\$694
Per Capita Expenditures:	\$713	\$841	\$704
Revenues over (under) Expenditures:	-\$406,164	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	34.69%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,494,177	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$247	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$457,330	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,914,149	-\$6,072,573	\$237,091

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:	\$33,855,927	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,397	\$1,752	\$798
General Obligation Debt over EAV:	6.49%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$45,905,833	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.250	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,246,889	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,318,648	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$442	\$550	\$393
Per Capita Expenditures:	\$518	\$502	\$369
Operating Income (loss):	-\$1,071,759	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	615.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$45,036,475	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.188	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Waukegan City		
Unit Code:	049/205/30	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$144,304,287		
Equalized Assessed Valuation:	\$1,016,214,796		
Population:	88,182		
Employees:			
Full Time:	459		
Part Time:	8		
Salaries Paid:	\$49,020,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,613,080	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$461	\$548	\$516
Revenue Collected During FY 18:	\$82,649,345	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$83,959,124	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$937	\$1,126	\$1,099
Per Capita Expenditures:	\$952	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$1,309,779	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	47.22%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$39,643,830	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$450	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,625,662	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$216,913,417	-\$89,138,099	-\$45,315,959

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:	\$353,441,418	\$133,916,165	\$70,239,988
Per Capita Debt:	\$4,008	\$2,479	\$1,921
General Obligation Debt over EAV:	5.52%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$67,313,087	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$763	\$1,462	\$1,218
Revenue Collected During FY 18:	\$14,645,886	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$10,466,133	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$166	\$455	\$319
Per Capita Expenditures:	\$119	\$427	\$321
Operating Income (loss):	\$4,179,753	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	678.39%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$71,000,840	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$805	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Waverly City		
Unit Code:	069/050/30	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$5,353,600		
Equalized Assessed Valuation:	\$11,502,417		
Population:	1,307		
Employees:			
Full Time:	6		
Part Time:	14		
Salaries Paid:	\$390,353		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$455,459	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$348	\$673	\$514
Revenue Collected During FY 18:	\$549,105	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$506,676	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$420	\$872	\$694
Per Capita Expenditures:	\$388	\$841	\$704
Revenues over (under) Expenditures:	\$42,429	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	118.09%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$598,358	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$458	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$414,321	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$184,037	-\$6,072,573	\$237,091

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:	\$690,742	\$13,729,977	\$2,917,395
Per Capita Debt:	\$528	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,259,185	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,729	\$1,692	\$1,322
Revenue Collected During FY 18:	\$903,252	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$918,231	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$691	\$550	\$393
Per Capita Expenditures:	\$703	\$502	\$369
Operating Income (loss):	-\$14,979	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	233.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,143,735	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,640	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wayne Village		
Unit Code:	022/110/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,727,527		
Equalized Assessed Valuation:	\$158,206,027		
Population:	2,431		
Employees:			
Full Time:	5		
Part Time:	17		
Salaries Paid:	\$669,360		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,116,898	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$871	\$673	\$514
Revenue Collected During FY 18:	\$1,813,320	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,716,267	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$746	\$872	\$694
Per Capita Expenditures:	\$706	\$841	\$704
Revenues over (under) Expenditures:	\$97,053	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	129.23%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,217,972	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$912	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$574,450	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$277,468	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wayne City Village		
Unit Code:	096/050/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,542,196		
Equalized Assessed Valuation:	\$10,949,944		
Population:	1,015		
Employees:			
Full Time:	7		
Part Time:	29		
Salaries Paid:	\$376,561		

Blended Component Units
Number Submitted = 1
Wayne City Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$611,563	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$603	\$673	\$514
Revenue Collected During FY 18:	\$533,597	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$596,328	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$526	\$872	\$694
Per Capita Expenditures:	\$588	\$841	\$704
Revenues over (under) Expenditures:	-\$62,731	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	101.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$603,832	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$595	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$702,186	-\$6,072,573	\$237,091

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:	\$832,342	\$13,729,977	\$2,917,395
Per Capita Debt:	\$820	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,548,439	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3,496	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,119,981	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,041,277	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1,103	\$550	\$393
Per Capita Expenditures:	\$1,026	\$502	\$369
Operating Income (loss):	\$78,704	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	343.05%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,572,143	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,519	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Waynesville Village		
Unit Code:	020/035/32	County:	Dewitt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$422,336		
Equalized Assessed Valuation:	\$2,528,425		
Population:	424		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$61,475		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$183,448	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$433	\$1,048	\$581
Revenue Collected During FY 18:	\$110,013	\$310,057	\$126,093
Expenditures During FY 18:	\$141,404	\$288,976	\$119,948
Per Capita Revenue:	\$259	\$884	\$338
Per Capita Expenditures:	\$334	\$828	\$325
Revenues over (under) Expenditures:	-\$31,391	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	106.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$151,171	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$357	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,868	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$138,303	-\$22,956	\$91,815

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:	\$400,000	\$408,875	\$34,803
Per Capita Debt:	\$943	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$313.496	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$739	\$2,410	\$1,081
Revenue Collected During FY 18:	\$120.829	\$259,125	\$96,372
Expenditures During FY 18:	\$102.489	\$253,615	\$101,344
Per Capita Revenue:	\$285	\$670	\$266
Per Capita Expenditures:	\$242	\$690	\$274
Operating Income (loss):	\$18.340	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	324.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$332.722	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$785	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Weldon Village		
Unit Code:	020/040/32	County:	Dewitt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,851,516		
Equalized Assessed Valuation:	\$3,491,372		
Population:	429		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$74,926		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,735	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$267	\$1,048	\$581
Revenue Collected During FY 18:	\$135,377	\$310,057	\$126,093
Expenditures During FY 18:	\$128,191	\$288,976	\$119,948
Per Capita Revenue:	\$316	\$884	\$338
Per Capita Expenditures:	\$299	\$828	\$325
Revenues over (under) Expenditures:	\$7,186	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	90.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$116,153	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$271	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,322	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$63,831	-\$22,956	\$91,815

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:	\$279,262	\$408,875	\$34,803
Per Capita Debt:	\$651	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$353.013	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$823	\$2,410	\$1,081
Revenue Collected During FY 18:	\$160.208	\$259,125	\$96,372
Expenditures During FY 18:	\$110.693	\$253,615	\$101,344
Per Capita Revenue:	\$373	\$670	\$266
Per Capita Expenditures:	\$258	\$690	\$274
Operating Income (loss):	\$49.515	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	368.85%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$408.296	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$952	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wellington Village		
Unit Code:	038/110/32	County:	Iroquois
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$166,685		
Equalized Assessed Valuation:	\$1,135,747		
Population:	264		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$18,182		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,278	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$156	\$1,048	\$581
Revenue Collected During FY 18:	\$67,537	\$310,057	\$126,093
Expenditures During FY 18:	\$59,299	\$288,976	\$119,948
Per Capita Revenue:	\$256	\$884	\$338
Per Capita Expenditures:	\$225	\$828	\$325
Revenues over (under) Expenditures:	\$8,238	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	91.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$54,308	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$206	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$34,848	\$6,514	\$
Total Unreserved Funds:	\$19,460	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$152,500	\$408,875	\$34,803
Per Capita Debt:	\$578	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3.967	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$15	\$2,410	\$1,081
Revenue Collected During FY 18:	\$41.343	\$259,125	\$96,372
Expenditures During FY 18:	\$41.309	\$253,615	\$101,344
Per Capita Revenue:	\$157	\$670	\$266
Per Capita Expenditures:	\$156	\$690	\$274
Operating Income (loss):	\$34	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	-1.91%	411.99%	339.59%
Ending Retained Earnings for FY 17:	-\$791	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	-\$3	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wenona City		
Unit Code:	059/040/30	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,325,574		
Equalized Assessed Valuation:	\$10,279,984		
Population:	1,056		
Employees:			
Full Time:	4		
Part Time:	25		
Salaries Paid:	\$286,867		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,137	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$154	\$673	\$514
Revenue Collected During FY 18:	\$1,218,372	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$499,851	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,154	\$872	\$694
Per Capita Expenditures:	\$473	\$841	\$704
Revenues over (under) Expenditures:	\$718,521	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	45.24%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$226,116	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$214	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,324	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$111,792	-\$6,072,573	\$237,091

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:	\$240,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$227	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,135,234	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,022	\$1,692	\$1,322
Revenue Collected During FY 18:	\$397,976	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$550,803	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$377	\$550	\$393
Per Capita Expenditures:	\$522	\$502	\$369
Operating Income (loss):	-\$152,827	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	357.60%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,969,649	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,865	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wenonah Village		
Unit Code:	068/095/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,744		
Equalized Assessed Valuation:	\$589,860		
Population:	37		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,070	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,407	\$1,048	\$581
Revenue Collected During FY 18:	\$10,284	\$310,057	\$126,093
Expenditures During FY 18:	\$10,743	\$288,976	\$119,948
Per Capita Revenue:	\$278	\$884	\$338
Per Capita Expenditures:	\$290	\$828	\$325
Revenues over (under) Expenditures:	-\$459	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	480.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$51,611	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,395	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$43,199	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West Brooklyn Village		
Unit Code:	052/065/32	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$241,350		
Equalized Assessed Valuation:	\$1,381,015		
Population:	142		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$12,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$228,059	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,606	\$1,048	\$581
Revenue Collected During FY 18:	\$45,493	\$310,057	\$126,093
Expenditures During FY 18:	\$29,015	\$288,976	\$119,948
Per Capita Revenue:	\$320	\$884	\$338
Per Capita Expenditures:	\$204	\$828	\$325
Revenues over (under) Expenditures:	\$16,478	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	842.80%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$244,537	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,722	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,570	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$193,967	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$173.301	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.220	\$2,410	\$1,081
Revenue Collected During FY 18:	\$40.591	\$259,125	\$96,372
Expenditures During FY 18:	\$37.701	\$253,615	\$101,344
Per Capita Revenue:	\$286	\$670	\$266
Per Capita Expenditures:	\$266	\$690	\$274
Operating Income (loss):	\$2.890	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	467.34%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$176.191	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.241	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	West Chicago City		
Unit Code:	022/115/30	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,059,193		
Equalized Assessed Valuation:	\$683,291,875		
Population:	27,086		
Employees:			
Full Time:	110		
Part Time:	1		
Salaries Paid:	\$11,042,492		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,153,203	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$523	\$548	\$516
Revenue Collected During FY 18:	\$19,160,354	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$18,162,005	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$707	\$1,126	\$1,099
Per Capita Expenditures:	\$671	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$998,349	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	83.42%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$15,151,552	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$559	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,944,399	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$15,056,308	-\$89,138,099	-\$45,315,959

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:	\$46,650,521	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,722	\$2,479	\$1,921
General Obligation Debt over EAV:	0.00%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$105,249,026	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$3.886	\$1,462	\$1,218
Revenue Collected During FY 18:	\$5,030,255	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$13,886,840	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$186	\$455	\$319
Per Capita Expenditures:	\$513	\$427	\$321
Operating Income (loss):	-\$8,856,585	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	681.91%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$94,695,422	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$3.496	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West City Village		
Unit Code:	028/065/32	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,706,365		
Equalized Assessed Valuation:	\$13,557,844		
Population:	650		
Employees:			
Full Time:	68		
Part Time:			
Salaries Paid:	\$966,649		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,736,812	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$7,287	\$1,048	\$581
Revenue Collected During FY 18:	\$2,289,621	\$310,057	\$126,093
Expenditures During FY 18:	\$2,074,092	\$288,976	\$119,948
Per Capita Revenue:	\$3,522	\$884	\$338
Per Capita Expenditures:	\$3,191	\$828	\$325
Revenues over (under) Expenditures:	\$215,529	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	204.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$4,244,127	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$6,529	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,994,634	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$1,845,888	-\$22,956	\$91,815

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:	\$261,171	\$408,875	\$34,803
Per Capita Debt:	\$402	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,283,919	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,975	\$2,410	\$1,081
Revenue Collected During FY 18:	\$298,106	\$259,125	\$96,372
Expenditures During FY 18:	\$391,887	\$253,615	\$101,344
Per Capita Revenue:	\$459	\$670	\$266
Per Capita Expenditures:	\$603	\$690	\$274
Operating Income (loss):	-\$93,781	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	494.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,939,318	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,984	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	West Dundee Village		
Unit Code:	045/105/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,126,299		
Equalized Assessed Valuation:	\$239,417,056		
Population:	7,331		
Employees:			
	Full Time:	53	
	Part Time:	58	
	Salaries Paid:	\$5,228,208	

Blended Component Units

Number Submitted = 2
 Village of West Dundee Firefighters' Pension Fund
 Village of West Dundee Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,997,179	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,227	\$673	\$514
Revenue Collected During FY 18:	\$12,059,124	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,272,318	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,645	\$872	\$694
Per Capita Expenditures:	\$1,538	\$841	\$704
Revenues over (under) Expenditures:	\$786,806	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	73.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,268,322	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,128	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$195,046	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$823,151	-\$6,072,573	\$237,091

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:	\$28,804,087	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,929	\$1,752	\$798
General Obligation Debt over EAV:	4.33%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$19,642,912	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.679	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,377,927	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,121,733	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$461	\$550	\$393
Per Capita Expenditures:	\$426	\$502	\$369
Operating Income (loss):	\$256.194	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	609.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,034,421	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.596	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	West Frankfort City		
Unit Code:	028/070/30	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,412,937		
Equalized Assessed Valuation:	\$55,638,927		
Population:	8,182		
Employees:			
Full Time:		52	
Part Time:		40	
Salaries Paid:	\$3,169,012		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,285,820	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,135	\$673	\$514
Revenue Collected During FY 18:	\$7,375,476	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,958,586	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$901	\$872	\$694
Per Capita Expenditures:	\$973	\$841	\$704
Revenues over (under) Expenditures:	-\$583,110	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	105.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,376,575	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,024	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,531,211	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$852,621	-\$6,072,573	\$237,091

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:	\$2,908,092	\$13,729,977	\$2,917,395
Per Capita Debt:	\$355	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,043,325	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,961	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,655,238	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,406,583	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$569	\$550	\$393
Per Capita Expenditures:	\$294	\$502	\$369
Operating Income (loss):	\$2,248,655	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	773.63%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$18,618,115	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,275	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	West Peoria City
Unit Code:	072/080/30
County:	Peoria
Fiscal Year End:	4/30/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,955,941
Equalized Assessed Valuation:	\$41,692,362
Population:	4,608
Employees:	
Full Time:	6
Part Time:	19
Salaries Paid:	\$301,852

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,796,544	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,258	\$673	\$514
Revenue Collected During FY 18:	\$2,068,788	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,604,024	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$449	\$872	\$694
Per Capita Expenditures:	\$565	\$841	\$704
Revenues over (under) Expenditures:	-\$535,236	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	202.05%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,261,308	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,142	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$558,082	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,734,838	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West Point Village		
Unit Code:	034/080/32	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$202,625		
Equalized Assessed Valuation:	\$443,421		
Population:	178		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$11,803		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$107,001	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$601	\$1,048	\$581
Revenue Collected During FY 18:	\$39,565	\$310,057	\$126,093
Expenditures During FY 18:	\$36,877	\$288,976	\$119,948
Per Capita Revenue:	\$222	\$884	\$338
Per Capita Expenditures:	\$207	\$828	\$325
Revenues over (under) Expenditures:	\$2,688	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	297.45%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$109,689	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$616	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,013	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$87,676	-\$22,956	\$91,815

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:	\$15,863	\$408,875	\$34,803
Per Capita Debt:	\$89	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$722.633	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.060	\$2,410	\$1,081
Revenue Collected During FY 18:	\$88.293	\$259,125	\$96,372
Expenditures During FY 18:	\$92.902	\$253,615	\$101,344
Per Capita Revenue:	\$496	\$670	\$266
Per Capita Expenditures:	\$522	\$690	\$274
Operating Income (loss):	-\$4.609	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	772.88%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$718.024	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.034	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	West Salem Village		
Unit Code:	024/025/32	County:	Edwards
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$869,000		
Equalized Assessed Valuation:	\$4,072,550		
Population:	890		
Employees:			
	Full Time:	4	
	Part Time:	20	
	Salaries Paid:	\$187,231	

Blended Component Units
Number Submitted = 1 West Salem Sanitary District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$331,471	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$372	\$1,048	\$581
Revenue Collected During FY 18:	\$427,244	\$310,057	\$126,093
Expenditures During FY 18:	\$406,390	\$288,976	\$119,948
Per Capita Revenue:	\$480	\$884	\$338
Per Capita Expenditures:	\$457	\$828	\$325
Revenues over (under) Expenditures:	\$20,854	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	88.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$358,525	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$403	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$181,149	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$177,376	-\$22,956	\$91,815

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:	\$148,000	\$408,875	\$34,803
Per Capita Debt:	\$166	\$965	\$78
General Obligation Debt over EAV:	3.09%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$782.327	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$879	\$2,410	\$1,081
Revenue Collected During FY 18:	\$261.518	\$259,125	\$96,372
Expenditures During FY 18:	\$252.417	\$253,615	\$101,344
Per Capita Revenue:	\$294	\$670	\$266
Per Capita Expenditures:	\$284	\$690	\$274
Operating Income (loss):	\$9.101	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	311.08%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$785.228	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$882	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Westchester Village		
Unit Code:	016/580/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,908,357		
Equalized Assessed Valuation:	\$536,677,571		
Population:	16,729		
Employees:			
Full Time:		98	
Part Time:		20	
Salaries Paid:		\$7,773,111	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,867,103	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$231	\$673	\$514
Revenue Collected During FY 18:	\$15,935,518	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,330,023	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$953	\$872	\$694
Per Capita Expenditures:	\$976	\$841	\$704
Revenues over (under) Expenditures:	-\$394,505	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	23.27%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,800,611	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$227	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$890,852	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$41,017,808	-\$6,072,573	\$237,091

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:	\$53,938,884	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,224	\$1,752	\$798
General Obligation Debt over EAV:	0.57%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,066,587	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$542	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,146,096	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,951,620	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$427	\$550	\$393
Per Capita Expenditures:	\$416	\$502	\$369
Operating Income (loss):	\$194,476	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	133.22%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,261,063	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$554	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Western Springs Village		
Unit Code:	016/585/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,954,231		
Equalized Assessed Valuation:	\$769,469,997		
Population:	12,975		
Employees:			
Full Time:	68		
Part Time:	6		
Salaries Paid:	\$6,649,279		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,306,288	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$486	\$673	\$514
Revenue Collected During FY 18:	\$13,580,074	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,334,463	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,047	\$872	\$694
Per Capita Expenditures:	\$951	\$841	\$704
Revenues over (under) Expenditures:	\$1,245,611	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	54.67%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,743,346	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$520	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,384,764	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,164,899	-\$6,072,573	\$237,091

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:	\$40,617,509	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,130	\$1,752	\$798
General Obligation Debt over EAV:	1.49%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,438,055	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$650	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,470,847	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,962,612	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$345	\$550	\$393
Per Capita Expenditures:	\$305	\$502	\$369
Operating Income (loss):	\$508,235	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	220.02%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,718,474	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$672	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Westfield Village
Unit Code:	012/025/32
County:	Clark
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,083,800
Equalized Assessed Valuation:	\$3,090,402
Population:	601
Employees:	
Full Time:	1
Part Time:	10
Salaries Paid:	\$89,654

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$128,720	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$214	\$1,048	\$581
Revenue Collected During FY 18:	\$290,568	\$310,057	\$126,093
Expenditures During FY 18:	\$298,527	\$288,976	\$119,948
Per Capita Revenue:	\$483	\$884	\$338
Per Capita Expenditures:	\$497	\$828	\$325
Revenues over (under) Expenditures:	-\$7,959	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	45.73%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$136,528	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$227	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,646	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$212,618	-\$22,956	\$91,815

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:	\$174,977	\$408,875	\$34,803
Per Capita Debt:	\$291	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$541.933	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$902	\$2,410	\$1,081
Revenue Collected During FY 18:	\$108.736	\$259,125	\$96,372
Expenditures During FY 18:	\$92.913	\$253,615	\$101,344
Per Capita Revenue:	\$181	\$670	\$266
Per Capita Expenditures:	\$155	\$690	\$274
Operating Income (loss):	\$15.823	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	595.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$552.975	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$920	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Westmont Village		
Unit Code:	022/120/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$79,126,000		
Equalized Assessed Valuation:	\$839,446,499		
Population:	24,756		
Employees:			
Full Time:	104		
Part Time:	135		
Salaries Paid:	\$12,383,210		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,721,643	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$756	\$673	\$514
Revenue Collected During FY 18:	\$30,534,800	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$24,622,032	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,233	\$872	\$694
Per Capita Expenditures:	\$995	\$841	\$704
Revenues over (under) Expenditures:	\$5,912,768	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	82.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$20,304,343	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$820	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,685,273	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$15,210,315	-\$6,072,573	\$237,091

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:	\$56,109,608	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,267	\$1,752	\$798
General Obligation Debt over EAV:	1.81%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,741,414	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$636	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,798,881	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,454,470	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$315	\$550	\$393
Per Capita Expenditures:	\$261	\$502	\$369
Operating Income (loss):	\$1,344,411	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	260.58%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$16,818,786	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$679	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Westville Village
Unit Code:	092/105/32
County:	Vermilion
Fiscal Year End:	4/30/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,725,644
Equalized Assessed Valuation:	\$22,865,502
Population:	3,202
Employees:	
Full Time:	13
Part Time:	23
Salaries Paid:	\$562,813

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$368,354	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$115	\$673	\$514
Revenue Collected During FY 18:	\$912,551	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$891,363	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$285	\$872	\$694
Per Capita Expenditures:	\$278	\$841	\$704
Revenues over (under) Expenditures:	\$21,188	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.78%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$416,982	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$130	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$86,689	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$330,293	-\$6,072,573	\$237,091

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:	\$442,808	\$13,729,977	\$2,917,395
Per Capita Debt:	\$138	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,628,195	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,133	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,843,763	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,688,342	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$576	\$550	\$393
Per Capita Expenditures:	\$527	\$502	\$369
Operating Income (loss):	\$155,421	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	224.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,783,616	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,182	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wheaton City		
Unit Code:	022/125/30	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$179,089,881		
Equalized Assessed Valuation:	\$2,213,327,745		
Population:	53,373		
Employees:			
Full Time:	231		
Part Time:	54		
Salaries Paid:	\$40,007,839		

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,186,729	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$434	\$548	\$516
Revenue Collected During FY 18:	\$86,404,527	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$74,008,853	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,619	\$1,126	\$1,099
Per Capita Expenditures:	\$1,387	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$12,395,674	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	37.57%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$27,804,471	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$521	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,641,328	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$10,130,958	-\$89,138,099	-\$45,315,959

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:	\$26,125,000	\$133,916,165	\$70,239,988
Per Capita Debt:	\$489	\$2,479	\$1,921
General Obligation Debt over EAV:	1.18%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$50,463,036	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$945	\$1,462	\$1,218
Revenue Collected During FY 18:	\$31,107,652	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$31,349,691	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$583	\$455	\$319
Per Capita Expenditures:	\$587	\$427	\$321
Operating Income (loss):	-\$242,039	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	167.63%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$52,550,874	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$985	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wheeler Village		
Unit Code:	040/030/32	County:	Jasper
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$25,909		
Equalized Assessed Valuation:	\$534,852		
Population:	119		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$5,175		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,775	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,217	\$1,048	\$581
Revenue Collected During FY 18:	\$30,069	\$310,057	\$126,093
Expenditures During FY 18:	\$18,998	\$288,976	\$119,948
Per Capita Revenue:	\$253	\$884	\$338
Per Capita Expenditures:	\$160	\$828	\$325
Revenues over (under) Expenditures:	\$11,071	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	820.33%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$155,846	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,310	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,193	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$148,653	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wheeling Village		
Unit Code:	016/595/32	County:	Cook
Fiscal Year End:	12/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$85,748,423		
Equalized Assessed Valuation:	\$956,907,944		
Population:	37,648		
Employees:			
Full Time:	216		
Part Time:	7		
Salaries Paid:	\$22,541,034		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,334,492	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$434	\$548	\$516
Revenue Collected During FY 18:	\$43,276,226	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$38,921,977	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,149	\$1,126	\$1,099
Per Capita Expenditures:	\$1,034	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$4,354,249	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	42.70%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$16,618,100	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$441	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,252,824	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$8,310,287	-\$89,138,099	-\$45,315,959

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:	\$54,447,903	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,446	\$2,479	\$1,921
General Obligation Debt over EAV:	5.02%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$54,325,750	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,443	\$1,462	\$1,218
Revenue Collected During FY 18:	\$10,071,044	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$8,098,932	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$268	\$455	\$319
Per Capita Expenditures:	\$215	\$427	\$321
Operating Income (loss):	\$1,972,112	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	654.65%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$53,019,339	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,408	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	White City Village		
Unit Code:	056/125/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$317,350		
Equalized Assessed Valuation:	\$1,949,167		
Population:	232		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$28,876		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,018	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$483	\$1,048	\$581
Revenue Collected During FY 18:	\$53,390	\$310,057	\$126,093
Expenditures During FY 18:	\$56,426	\$288,976	\$119,948
Per Capita Revenue:	\$230	\$884	\$338
Per Capita Expenditures:	\$243	\$828	\$325
Revenues over (under) Expenditures:	-\$3,036	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	193.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$108,982	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$470	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,728	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$5,254	-\$22,956	\$91,815

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:	\$240,000	\$408,875	\$34,803
Per Capita Debt:	\$1,034	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$487.134	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.100	\$2,410	\$1,081
Revenue Collected During FY 18:	\$134.006	\$259,125	\$96,372
Expenditures During FY 18:	\$204.137	\$253,615	\$101,344
Per Capita Revenue:	\$578	\$670	\$266
Per Capita Expenditures:	\$880	\$690	\$274
Operating Income (loss):	-\$70.131	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	204.28%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$417.003	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.797	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	White Hall City		
Unit Code:	031/045/30	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$5,065,000		
Equalized Assessed Valuation:	\$16,704,387		
Population:	2,520		
Employees:			
Full Time:	23		
Part Time:	27		
Salaries Paid:	\$878,270		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$234,604	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$93	\$673	\$514
Revenue Collected During FY 18:	\$1,045,194	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$980,915	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$415	\$872	\$694
Per Capita Expenditures:	\$389	\$841	\$704
Revenues over (under) Expenditures:	\$64,279	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	30.47%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$298,883	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$119	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,142	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$236,741	-\$6,072,573	\$237,091

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:	\$868,971	\$13,729,977	\$2,917,395
Per Capita Debt:	\$345	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,057,266	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,610	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,085,512	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,756,816	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$828	\$550	\$393
Per Capita Expenditures:	\$697	\$502	\$369
Operating Income (loss):	\$328,696	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	249.65%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,385,962	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,740	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Williamsfield Village		
Unit Code:	048/070/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$577,543		
Equalized Assessed Valuation:	\$6,258,192		
Population:	600		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$92,871		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$272,321	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$454	\$1,048	\$581
Revenue Collected During FY 18:	\$257,329	\$310,057	\$126,093
Expenditures During FY 18:	\$258,180	\$288,976	\$119,948
Per Capita Revenue:	\$429	\$884	\$338
Per Capita Expenditures:	\$430	\$828	\$325
Revenues over (under) Expenditures:	-\$851	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	105.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$271,470	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$452	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,000	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$217,470	-\$22,956	\$91,815

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:	\$154,305	\$408,875	\$34,803
Per Capita Debt:	\$257	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$753.331	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.256	\$2,410	\$1,081
Revenue Collected During FY 18:	\$210.917	\$259,125	\$96,372
Expenditures During FY 18:	\$187.829	\$253,615	\$101,344
Per Capita Revenue:	\$352	\$670	\$266
Per Capita Expenditures:	\$313	\$690	\$274
Operating Income (loss):	\$23.088	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	413.36%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$776.419	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.294	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Williamson Village		
Unit Code:	057/125/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$164,500		
Equalized Assessed Valuation:	\$1,213,140		
Population:	230		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,365		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$131,670	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$572	\$1,048	\$581
Revenue Collected During FY 18:	\$62,558	\$310,057	\$126,093
Expenditures During FY 18:	\$33,954	\$288,976	\$119,948
Per Capita Revenue:	\$272	\$884	\$338
Per Capita Expenditures:	\$148	\$828	\$325
Revenues over (under) Expenditures:	\$28,604	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	472.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$160,274	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$697	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,734	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$149,540	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Williamsville Village		
Unit Code:	083/130/32	County:	Sangamon
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,427,477		
Equalized Assessed Valuation:	\$30,467,902		
Population:	1,476		
Employees:			
Full Time:	12		
Part Time:	7		
Salaries Paid:	\$646,927		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$921,155	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$624	\$673	\$514
Revenue Collected During FY 18:	\$1,671,144	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,594,598	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,132	\$872	\$694
Per Capita Expenditures:	\$1,080	\$841	\$704
Revenues over (under) Expenditures:	\$76,546	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.83%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,129,495	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$765	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$246,585	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$872,993	-\$6,072,573	\$237,091

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:	\$2,914,789	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,975	\$1,752	\$798
General Obligation Debt over EAV:	8.81%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,519,217	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.062	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,893,453	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,989,583	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.283	\$550	\$393
Per Capita Expenditures:	\$1.348	\$502	\$369
Operating Income (loss):	-\$96,130	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	215.69%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,291,293	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.907	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Willisville Village
Unit Code:	073/035/32
County:	Perry
Fiscal Year End:	4/30/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,738,220
Equalized Assessed Valuation:	\$2,269,020
Population:	694
Employees:	
Full Time:	4
Part Time:	10
Salaries Paid:	\$109,756

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$166,211	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$239	\$1,048	\$581
Revenue Collected During FY 18:	\$261,318	\$310,057	\$126,093
Expenditures During FY 18:	\$201,745	\$288,976	\$119,948
Per Capita Revenue:	\$377	\$884	\$338
Per Capita Expenditures:	\$291	\$828	\$325
Revenues over (under) Expenditures:	\$59,573	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	111.92%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$225,784	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$325	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,859	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$159,925	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$388.164	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$559	\$2,410	\$1,081
Revenue Collected During FY 18:	\$174.151	\$259,125	\$96,372
Expenditures During FY 18:	\$183.619	\$253,615	\$101,344
Per Capita Revenue:	\$251	\$670	\$266
Per Capita Expenditures:	\$265	\$690	\$274
Operating Income (loss):	-\$9.468	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	206.24%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$378.696	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$546	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Willow Hill Village		
Unit Code:	040/035/32	County:	Jasper
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$164,865		
Equalized Assessed Valuation:	\$1,058,628		
Population:	230		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$10,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$313,462	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,363	\$1,048	\$581
Revenue Collected During FY 18:	\$84,950	\$310,057	\$126,093
Expenditures During FY 18:	\$53,114	\$288,976	\$119,948
Per Capita Revenue:	\$369	\$884	\$338
Per Capita Expenditures:	\$231	\$828	\$325
Revenues over (under) Expenditures:	\$31,836	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	650.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$345,298	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,501	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,110	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$324,189	-\$22,956	\$91,815

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:	\$136,000	\$408,875	\$34,803
Per Capita Debt:	\$591	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$994.065	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.322	\$2,410	\$1,081
Revenue Collected During FY 18:	\$69.886	\$259,125	\$96,372
Expenditures During FY 18:	\$96.509	\$253,615	\$101,344
Per Capita Revenue:	\$304	\$670	\$266
Per Capita Expenditures:	\$420	\$690	\$274
Operating Income (loss):	-\$26.623	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1002.44%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$967.442	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.206	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Willow Springs Village		
Unit Code:	016/600/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,630,067		
Equalized Assessed Valuation:	\$197,372,470		
Population:	5,524		
Employees:			
Full Time:		20	
Part Time:		41	
Salaries Paid:		\$1,580,997	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$566,585	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$103	\$673	\$514
Revenue Collected During FY 18:	\$8,287,856	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,492,545	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,500	\$872	\$694
Per Capita Expenditures:	\$994	\$841	\$704
Revenues over (under) Expenditures:	\$2,795,311	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	36.51%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,005,312	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$363	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,178,306	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$16,470,470	-\$6,072,573	\$237,091

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:	\$10,535,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,907	\$1,752	\$798
General Obligation Debt over EAV:	1.40%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,291,524	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$596	\$1,692	\$1,322
Revenue Collected During FY 18:	\$555,657	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$383,621	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$101	\$550	\$393
Per Capita Expenditures:	\$69	\$502	\$369
Operating Income (loss):	\$172,036	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	902.86%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,463,560	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$627	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Willowbrook Village		
Unit Code:	022/130/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,270,932		
Equalized Assessed Valuation:	\$438,994,073		
Population:	8,540		
Employees:			
Full Time:		38	
Part Time:		6	
Salaries Paid:		\$4,008,482	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,694,305	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$784	\$673	\$514
Revenue Collected During FY 18:	\$10,214,699	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,599,436	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,196	\$872	\$694
Per Capita Expenditures:	\$1,124	\$841	\$704
Revenues over (under) Expenditures:	\$615,263	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	64.80%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,220,108	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$728	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,411,724	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,544,020	-\$6,072,573	\$237,091

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:	\$15,367,575	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,799	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,196,566	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$608	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,490,091	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,496,606	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$409	\$550	\$393
Per Capita Expenditures:	\$409	\$502	\$369
Operating Income (loss):	-\$6,515	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	147.08%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,142,706	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$602	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Wilmette Village		
Unit Code:	016/605/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$71,255,065		
Equalized Assessed Valuation:	\$1,962,817,002		
Population:	27,087		
Employees:			
Full Time:	209		
Part Time:	66		
Salaries Paid:	\$20,868,477		

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,552,573	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$611	\$548	\$516
Revenue Collected During FY 18:	\$39,469,681	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$38,040,537	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,457	\$1,126	\$1,099
Per Capita Expenditures:	\$1,404	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,429,144	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	49.77%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$18,931,717	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$699	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,094,836	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$46,481,274	-\$89,138,099	-\$45,315,959

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:	\$153,202,325	\$133,916,165	\$70,239,988
Per Capita Debt:	\$5,656	\$2,479	\$1,921
General Obligation Debt over EAV:	3.56%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$58,737.695	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2.168	\$1,462	\$1,218
Revenue Collected During FY 18:	\$14,050.907	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$11,043.570	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$519	\$455	\$319
Per Capita Expenditures:	\$408	\$427	\$321
Operating Income (loss):	\$3,007.337	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	538.67%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$59,488.298	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2.196	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wilmington City		
Unit Code:	099/120/30	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,251,716		
Equalized Assessed Valuation:	\$135,706,732		
Population:	5,724		
Employees:			
Full Time:	41		
Part Time:	23		
Salaries Paid:	\$2,532,943		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$877,298	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$153	\$673	\$514
Revenue Collected During FY 18:	\$6,805,298	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,679,990	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,189	\$872	\$694
Per Capita Expenditures:	\$1,167	\$841	\$704
Revenues over (under) Expenditures:	\$125,308	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	14.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,000,404	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$175	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$583,279	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$814,847	-\$6,072,573	\$237,091

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:	\$10,366,638	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,811	\$1,752	\$798
General Obligation Debt over EAV:	7.06%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$11,528,244	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,014	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,531,338	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,330,651	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$617	\$550	\$393
Per Capita Expenditures:	\$582	\$502	\$369
Operating Income (loss):	\$200,687	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	352.15%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,728,931	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,049	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wilsonville Village		
Unit Code:	056/130/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$453,000		
Equalized Assessed Valuation:	\$2,575,397		
Population:	580		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$55,149		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$175,518	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$303	\$1,048	\$581
Revenue Collected During FY 18:	\$170,920	\$310,057	\$126,093
Expenditures During FY 18:	\$264,116	\$288,976	\$119,948
Per Capita Revenue:	\$295	\$884	\$338
Per Capita Expenditures:	\$455	\$828	\$325
Revenues over (under) Expenditures:	-\$93,196	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	50.34%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$132,945	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$229	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,618	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$97,327	-\$22,956	\$91,815

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:	\$45,255	\$408,875	\$34,803
Per Capita Debt:	\$78	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$985.985	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.700	\$2,410	\$1,081
Revenue Collected During FY 18:	\$122.217	\$259,125	\$96,372
Expenditures During FY 18:	\$185.275	\$253,615	\$101,344
Per Capita Revenue:	\$211	\$670	\$266
Per Capita Expenditures:	\$319	\$690	\$274
Operating Income (loss):	-\$63.058	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	498.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$922.804	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.591	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winchester City		
Unit Code:	085/040/30	County:	Scott
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,377,600		
Equalized Assessed Valuation:	\$14,561,827		
Population:	1,593		
Employees:			
Full Time:	11		
Part Time:	55		
Salaries Paid:	\$590,319		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$856,798	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$538	\$673	\$514
Revenue Collected During FY 18:	\$999,929	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,126,855	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$628	\$872	\$694
Per Capita Expenditures:	\$707	\$841	\$704
Revenues over (under) Expenditures:	-\$126,926	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	80.80%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$910,482	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$572	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$434,505	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$475,977	-\$6,072,573	\$237,091

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:	\$2,983,721	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,873	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,997,525	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,509	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,165,758	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,152,390	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$732	\$550	\$393
Per Capita Expenditures:	\$723	\$502	\$369
Operating Income (loss):	\$13,368	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	348.05%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,010,893	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,518	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Windsor Village		
Unit Code:	066/055/32	County:	Mercer
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,651,325		
Equalized Assessed Valuation:	\$7,054,299		
Population:	748		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$84,869		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$262,216	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$351	\$1,048	\$581
Revenue Collected During FY 18:	\$207,537	\$310,057	\$126,093
Expenditures During FY 18:	\$201,199	\$288,976	\$119,948
Per Capita Revenue:	\$277	\$884	\$338
Per Capita Expenditures:	\$269	\$828	\$325
Revenues over (under) Expenditures:	\$6,338	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	109.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$221,145	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$296	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,444	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$41,701	-\$22,956	\$91,815

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:	\$23,986	\$408,875	\$34,803
Per Capita Debt:	\$32	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$372.673	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$498	\$2,410	\$1,081
Revenue Collected During FY 18:	\$61.732	\$259,125	\$96,372
Expenditures During FY 18:	\$63.353	\$253,615	\$101,344
Per Capita Revenue:	\$83	\$670	\$266
Per Capita Expenditures:	\$85	\$690	\$274
Operating Income (loss):	-\$1.621	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	660.52%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$418.461	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$559	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Windsor City		
Unit Code:	086/060/30	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,957,600		
Equalized Assessed Valuation:	\$9,216,344		
Population:	1,125		
Employees:			
Full Time:	4		
Part Time:	21		
Salaries Paid:	\$264,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$562,368	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$500	\$673	\$514
Revenue Collected During FY 18:	\$435,210	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$405,444	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$387	\$872	\$694
Per Capita Expenditures:	\$360	\$841	\$704
Revenues over (under) Expenditures:	\$29,766	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	150.42%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$609,851	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$542	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,942	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$482,909	-\$6,072,573	\$237,091

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:	\$215,590	\$13,729,977	\$2,917,395
Per Capita Debt:	\$192	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$950,490	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$845	\$1,692	\$1,322
Revenue Collected During FY 18:	\$716,426	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$267,492	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$637	\$550	\$393
Per Capita Expenditures:	\$238	\$502	\$369
Operating Income (loss):	\$448,934	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	504.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,350,442	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,200	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winfield Village		
Unit Code:	022/135/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,340,771		
Equalized Assessed Valuation:	\$358,993,806		
Population:	9,820		
Employees:			
Full Time:	32		
Part Time:	5		
Salaries Paid:	\$3,099,112		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,716,044	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$378	\$673	\$514
Revenue Collected During FY 18:	\$6,520,136	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,507,096	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$664	\$872	\$694
Per Capita Expenditures:	\$561	\$841	\$704
Revenues over (under) Expenditures:	\$1,013,040	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,714,084	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$378	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,102,211	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$6,754,920	-\$6,072,573	\$237,091

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:	\$18,183,686	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,852	\$1,752	\$798
General Obligation Debt over EAV:	0.03%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,751,320	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,706	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,613,579	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,065,149	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$673	\$550	\$393
Per Capita Expenditures:	\$516	\$502	\$369
Operating Income (loss):	\$1,548,430	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	361.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$18,290,375	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,863	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winnebago Village		
Unit Code:	101/055/32	County:	Winnebago
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,300,728		
Equalized Assessed Valuation:	\$47,548,879		
Population:	3,101		
Employees:			
Full Time:	12		
Part Time:	16		
Salaries Paid:	\$735,667		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$867,697	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$280	\$673	\$514
Revenue Collected During FY 18:	\$1,556,747	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,519,150	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$502	\$872	\$694
Per Capita Expenditures:	\$490	\$841	\$704
Revenues over (under) Expenditures:	\$37,597	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	59.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$900,292	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$290	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$328,823	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$437,202	-\$6,072,573	\$237,091

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:	\$8,632,754	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,784	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,085,466	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$995	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,399,605	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,350,118	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$451	\$550	\$393
Per Capita Expenditures:	\$2,370	\$502	\$369
Operating Income (loss):	-\$5,950,513	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-39.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$2,869,257	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$925	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winnetka Village
Unit Code:	016/610/32
County:	Cook
Fiscal Year End:	12/31/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$65,703,276
Equalized Assessed Valuation:	\$1,479,805,926
Population:	12,504
Employees:	
Full Time:	145
Part Time:	10
Salaries Paid:	\$15,683,009

Blended Component Units
Number Submitted = 2 Firefighters Pension Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,612,708	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,888	\$673	\$514
Revenue Collected During FY 18:	\$24,474,065	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$23,928,115	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,957	\$872	\$694
Per Capita Expenditures:	\$1,914	\$841	\$704
Revenues over (under) Expenditures:	\$545,950	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	105.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$25,242,307	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,019	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,961,505	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,446,576	-\$6,072,573	\$237,091

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:	\$67,737,572	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,417	\$1,752	\$798
General Obligation Debt over EAV:	0.93%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$54,761.603	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.380	\$1,692	\$1,322
Revenue Collected During FY 18:	\$26,892.696	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$24,301.371	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.151	\$550	\$393
Per Capita Expenditures:	\$1.943	\$502	\$369
Operating Income (loss):	\$2,591.325	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	224.50%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$54,557.259	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.363	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Winslow Village		
Unit Code:	089/060/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,316,000		
Equalized Assessed Valuation:	\$3,174,991		
Population:	345		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$31,956		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$595,274	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,725	\$1,048	\$581
Revenue Collected During FY 18:	\$226,762	\$310,057	\$126,093
Expenditures During FY 18:	\$112,071	\$288,976	\$119,948
Per Capita Revenue:	\$657	\$884	\$338
Per Capita Expenditures:	\$325	\$828	\$325
Revenues over (under) Expenditures:	\$114,691	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	633.50%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$709,965	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,058	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$572,204	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$137,761	-\$22,956	\$91,815

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:	\$150,093	\$408,875	\$34,803
Per Capita Debt:	\$435	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,313,074	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,806	\$2,410	\$1,081
Revenue Collected During FY 18:	\$149,001	\$259,125	\$96,372
Expenditures During FY 18:	\$117,260	\$253,615	\$101,344
Per Capita Revenue:	\$432	\$670	\$266
Per Capita Expenditures:	\$340	\$690	\$274
Operating Income (loss):	\$31,741	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1146.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,344,815	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,898	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Winthrop Harbor Village		
Unit Code:	049/210/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,455,483		
Equalized Assessed Valuation:	\$124,170,646		
Population:	6,700		
Employees:			
Full Time:	30		
Part Time:	110		
Salaries Paid:	\$2,708,230		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$685,970	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$102	\$673	\$514
Revenue Collected During FY 18:	\$5,188,292	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,651,713	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$774	\$872	\$694
Per Capita Expenditures:	\$844	\$841	\$704
Revenues over (under) Expenditures:	-\$463,421	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	3.94%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$222,549	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$33	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,040	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$112,509	-\$6,072,573	\$237,091

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:	\$1,390,295	\$13,729,977	\$2,917,395
Per Capita Debt:	\$208	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,900,311	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$284	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,097,550	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,023,306	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$164	\$550	\$393
Per Capita Expenditures:	\$153	\$502	\$369
Operating Income (loss):	\$74,244	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	192.96%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,974,555	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$295	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Witt City		
Unit Code:	068/100/30	County:	Montgomery
Fiscal Year End:	4/15/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,174,500		
Equalized Assessed Valuation:	\$4,536,426		
Population:	903		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$156,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$105,558	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$117	\$1,048	\$581
Revenue Collected During FY 18:	\$424,577	\$310,057	\$126,093
Expenditures During FY 18:	\$407,578	\$288,976	\$119,948
Per Capita Revenue:	\$470	\$884	\$338
Per Capita Expenditures:	\$451	\$828	\$325
Revenues over (under) Expenditures:	\$16,999	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	30.07%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$122,557	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$136	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,003	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$42,554	-\$22,956	\$91,815

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:	\$89,172	\$408,875	\$34,803
Per Capita Debt:	\$99	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$949,480	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,051	\$2,410	\$1,081
Revenue Collected During FY 18:	\$301,971	\$259,125	\$96,372
Expenditures During FY 18:	\$317,143	\$253,615	\$101,344
Per Capita Revenue:	\$334	\$670	\$266
Per Capita Expenditures:	\$351	\$690	\$274
Operating Income (loss):	-\$15,172	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	294.60%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$934,308	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,035	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wonder Lake Village		
Unit Code:	063/107/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,508,000		
Equalized Assessed Valuation:	\$74,833,069		
Population:	3,971		
Employees:			
	Full Time:	4	
	Part Time:	31	
	Salaries Paid:	\$357,049	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,456,095	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$367	\$673	\$514
Revenue Collected During FY 18:	\$1,339,533	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,081,356	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$337	\$872	\$694
Per Capita Expenditures:	\$272	\$841	\$704
Revenues over (under) Expenditures:	\$258,177	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	158.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,714,272	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$432	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,049	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,555,770	-\$6,072,573	\$237,091

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:	\$3,984,451	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,003	\$1,752	\$798
General Obligation Debt over EAV:	2.74%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,224,733	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$560	\$1,692	\$1,322
Revenue Collected During FY 18:	\$984,592	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$758,246	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$248	\$550	\$393
Per Capita Expenditures:	\$191	\$502	\$369
Operating Income (loss):	\$226,346	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	323.26%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,451,079	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$617	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wood Dale City		
Unit Code:	022/140/30	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,827,998		
Equalized Assessed Valuation:	\$555,945,717		
Population:	13,770		
Employees:			
Full Time:	96		
Part Time:	38		
Salaries Paid:	\$8,291,111		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,321,083	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$822	\$673	\$514
Revenue Collected During FY 18:	\$14,510,151	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,474,851	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,054	\$872	\$694
Per Capita Expenditures:	\$979	\$841	\$704
Revenues over (under) Expenditures:	\$1,035,300	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	87.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,757,889	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$854	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,859,109	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,587,331	-\$6,072,573	\$237,091

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:	\$51,906,507	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,770	\$1,752	\$798
General Obligation Debt over EAV:	0.15%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,186,308	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,611	\$1,692	\$1,322
Revenue Collected During FY 18:	\$9,470,934	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,484,116	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$688	\$550	\$393
Per Capita Expenditures:	\$689	\$502	\$369
Operating Income (loss):	-\$13,182	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	230.84%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$21,893,126	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,590	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wood River City		
Unit Code:	057/130/30	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,079,821		
Equalized Assessed Valuation:	\$123,576,965		
Population:	10,657		
Employees:			
	Full Time:	63	
	Part Time:	130	
	Salaries Paid:	\$5,169,012	

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,817,950	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$546	\$673	\$514
Revenue Collected During FY 18:	\$13,418,752	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,792,297	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,259	\$872	\$694
Per Capita Expenditures:	\$1,294	\$841	\$704
Revenues over (under) Expenditures:	-\$373,545	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.78%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,623,927	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$528	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,069,772	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$13,725,738	-\$6,072,573	\$237,091

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:	\$7,528,274	\$13,729,977	\$2,917,395
Per Capita Debt:	\$706	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,066,327	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,071	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,389,647	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,652,366	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$506	\$550	\$393
Per Capita Expenditures:	\$530	\$502	\$369
Operating Income (loss):	-\$262,719	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	386.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$21,864,778	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,052	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Woodhull Village		
Unit Code:	037/080/32	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,035,700		
Equalized Assessed Valuation:	\$12,607,566		
Population:	811		
Employees:			
Full Time:	3		
Part Time:	8		
Salaries Paid:	\$219,433		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$254,445	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$314	\$1,048	\$581
Revenue Collected During FY 18:	\$518,952	\$310,057	\$126,093
Expenditures During FY 18:	\$452,018	\$288,976	\$119,948
Per Capita Revenue:	\$640	\$884	\$338
Per Capita Expenditures:	\$557	\$828	\$325
Revenues over (under) Expenditures:	\$66,934	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	85.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$384,663	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$474	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,107	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$318,556	-\$22,956	\$91,815

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:	\$514,425	\$408,875	\$34,803
Per Capita Debt:	\$634	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$737.719	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$910	\$2,410	\$1,081
Revenue Collected During FY 18:	\$291.625	\$259,125	\$96,372
Expenditures During FY 18:	\$274.455	\$253,615	\$101,344
Per Capita Revenue:	\$360	\$670	\$266
Per Capita Expenditures:	\$338	\$690	\$274
Operating Income (loss):	\$17.170	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	275.13%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$755.105	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$931	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Woodland Village
Unit Code:	038/115/32
County:	Iroquois
Fiscal Year End:	4/30/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$257,950
Equalized Assessed Valuation:	\$1,827,896
Population:	324
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	\$25,755

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$207,955	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$642	\$1,048	\$581
Revenue Collected During FY 18:	\$78,294	\$310,057	\$126,093
Expenditures During FY 18:	\$51,552	\$288,976	\$119,948
Per Capita Revenue:	\$242	\$884	\$338
Per Capita Expenditures:	\$159	\$828	\$325
Revenues over (under) Expenditures:	\$26,742	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	430.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$221,801	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$685	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,942	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$180,859	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22.208	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$69	\$2,410	\$1,081
Revenue Collected During FY 18:	\$47.212	\$259,125	\$96,372
Expenditures During FY 18:	\$61.970	\$253,615	\$101,344
Per Capita Revenue:	\$146	\$670	\$266
Per Capita Expenditures:	\$191	\$690	\$274
Operating Income (loss):	-\$14.758	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	32.83%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$20.346	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$63	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Woodlawn Village		
Unit Code:	041/050/32	County:	Jefferson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$104,598		
Equalized Assessed Valuation:	\$4,028,997		
Population:	698		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$216,160		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$129,328	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	-\$185	\$1,048	\$581
Revenue Collected During FY 18:	\$178,916	\$310,057	\$126,093
Expenditures During FY 18:	\$201,226	\$288,976	\$119,948
Per Capita Revenue:	\$256	\$884	\$338
Per Capita Expenditures:	\$288	\$828	\$325
Revenues over (under) Expenditures:	-\$22,310	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	-75.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	-\$151,638	\$394,691	\$203,063
Per Capita Ending Fund Balance:	-\$217	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,640	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$169,278	-\$22,956	\$91,815

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:	\$1,240,194	\$408,875	\$34,803
Per Capita Debt:	\$1,777	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,344,958	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,927	\$2,410	\$1,081
Revenue Collected During FY 18:	\$728,523	\$259,125	\$96,372
Expenditures During FY 18:	\$724,597	\$253,615	\$101,344
Per Capita Revenue:	\$1,044	\$670	\$266
Per Capita Expenditures:	\$1,038	\$690	\$274
Operating Income (loss):	\$3,926	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	279.74%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,026,979	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,904	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Woodridge Village		
Unit Code:	022/145/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,767,407		
Equalized Assessed Valuation:	\$1,221,439,936		
Population:	32,971		
Employees:			
Full Time:	118		
Part Time:	8		
Salaries Paid:	\$11,730,970		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,057,154	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$912	\$548	\$516
Revenue Collected During FY 18:	\$22,429,460	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$22,306,887	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$680	\$1,126	\$1,099
Per Capita Expenditures:	\$677	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$122,573	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	134.01%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$29,892,543	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$907	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,220,945	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$11,140,211	-\$89,138,099	-\$45,315,959

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:	\$59,150,078	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,794	\$2,479	\$1,921
General Obligation Debt over EAV:	1.20%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,701,848	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$507	\$1,462	\$1,218
Revenue Collected During FY 18:	\$9,987,016	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$9,173,008	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$303	\$455	\$319
Per Capita Expenditures:	\$278	\$427	\$321
Operating Income (loss):	\$814,008	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	187.72%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$17,219,132	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$522	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Woodson Village		
Unit Code:	069/055/32	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$574,270		
Equalized Assessed Valuation:	\$5,029,671		
Population:	490		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$55,984		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$346,220	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$707	\$1,048	\$581
Revenue Collected During FY 18:	\$171,354	\$310,057	\$126,093
Expenditures During FY 18:	\$151,668	\$288,976	\$119,948
Per Capita Revenue:	\$350	\$884	\$338
Per Capita Expenditures:	\$310	\$828	\$325
Revenues over (under) Expenditures:	\$19,686	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	241.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$365,906	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$747	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,800	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$357,557	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$465.627	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$950	\$2,410	\$1,081
Revenue Collected During FY 18:	\$54.134	\$259,125	\$96,372
Expenditures During FY 18:	\$63.769	\$253,615	\$101,344
Per Capita Revenue:	\$110	\$670	\$266
Per Capita Expenditures:	\$130	\$690	\$274
Operating Income (loss):	-\$9.635	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	715.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$455.992	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$931	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Woodstock City		
Unit Code:	063/115/30	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,497,600		
Equalized Assessed Valuation:	\$451,107,206		
Population:	25,286		
Employees:			
	Full Time:	148	
	Part Time:	165	
	Salaries Paid:	\$9,664,076	

Blended Component Units
Number Submitted = 1
Woodstock Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,083,356	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$359	\$548	\$516
Revenue Collected During FY 18:	\$20,389,021	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$19,405,282	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$806	\$1,126	\$1,099
Per Capita Expenditures:	\$767	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$983,739	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	46.31%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$8,987,065	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$355	\$580	\$518

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,684,736	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$14,503,652	-\$89,138,099	-\$45,315,959

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:	\$12,116,127	\$133,916,165	\$70,239,988
Per Capita Debt:	\$479	\$2,479	\$1,921
General Obligation Debt over EAV:	0.21%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$36,040.183	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.425	\$1,462	\$1,218
Revenue Collected During FY 18:	\$5,687,909	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$5,222,444	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$225	\$455	\$319
Per Capita Expenditures:	\$207	\$427	\$321
Operating Income (loss):	\$465,465	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	689.57%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$36,012,579	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.424	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Worden Village		
Unit Code:	057/135/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,055,500		
Equalized Assessed Valuation:	\$13,624,546		
Population:	1,044		
Employees:			
Full Time:	4		
Part Time:	3		
Salaries Paid:	\$234,804		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$252,271	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$242	\$673	\$514
Revenue Collected During FY 18:	\$596,957	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$697,577	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$572	\$872	\$694
Per Capita Expenditures:	\$668	\$841	\$704
Revenues over (under) Expenditures:	-\$100,620	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	32.97%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$230,015	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$220	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,199	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$173,816	-\$6,072,573	\$237,091

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:	\$828,119	\$13,729,977	\$2,917,395
Per Capita Debt:	\$793	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$766.598	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$734	\$1,692	\$1,322
Revenue Collected During FY 18:	\$324.169	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$329.858	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$311	\$550	\$393
Per Capita Expenditures:	\$316	\$502	\$369
Operating Income (loss):	-\$5.689	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	230.50%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$760.332	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$728	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Worth Village		
Unit Code:	016/615/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,144,017		
Equalized Assessed Valuation:	\$161,692,090		
Population:	10,845		
Employees:			
Full Time:	45		
Part Time:	30		
Salaries Paid:	\$4,389,801		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,779,273	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$256	\$673	\$514
Revenue Collected During FY 18:	\$9,196,329	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$14,880,713	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$848	\$872	\$694
Per Capita Expenditures:	\$1,372	\$841	\$704
Revenues over (under) Expenditures:	-\$5,684,384	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	17.42%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,592,922	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$239	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$399,031	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$25,577,424	-\$6,072,573	\$237,091

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:	\$35,897,883	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,310	\$1,752	\$798
General Obligation Debt over EAV:	0.22%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,244,067	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$484	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,875,668	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,882,669	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$265	\$550	\$393
Per Capita Expenditures:	\$266	\$502	\$369
Operating Income (loss):	-\$7,001	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	181.67%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,237,066	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$483	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Wyanet Village		
Unit Code:	006/120/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$988,896		
Equalized Assessed Valuation:	\$7,625,596		
Population:	991		
Employees:			
Full Time:	3		
Part Time:	9		
Salaries Paid:	\$79,795		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$336,984	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$340	\$1,048	\$581
Revenue Collected During FY 18:	\$369,353	\$310,057	\$126,093
Expenditures During FY 18:	\$308,182	\$288,976	\$119,948
Per Capita Revenue:	\$373	\$884	\$338
Per Capita Expenditures:	\$311	\$828	\$325
Revenues over (under) Expenditures:	\$61,171	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	127.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$392,487	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$396	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$284,449	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$108,039	-\$22,956	\$91,815

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:	\$183,378	\$408,875	\$34,803
Per Capita Debt:	\$185	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$419.103	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$423	\$2,410	\$1,081
Revenue Collected During FY 18:	\$384.572	\$259,125	\$96,372
Expenditures During FY 18:	\$324.848	\$253,615	\$101,344
Per Capita Revenue:	\$388	\$670	\$266
Per Capita Expenditures:	\$328	\$690	\$274
Operating Income (loss):	\$59.724	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	144.98%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$470.980	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$475	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wyoming City		
Unit Code:	087/025/30	County:	Stark
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,309,400		
Equalized Assessed Valuation:	\$10,451,274		
Population:	1,383		
Employees:			
Full Time:	6		
Part Time:	15		
Salaries Paid:	\$268,888		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$749,720	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$542	\$673	\$514
Revenue Collected During FY 18:	\$656,589	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$677,589	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$475	\$872	\$694
Per Capita Expenditures:	\$490	\$841	\$704
Revenues over (under) Expenditures:	-\$21,000	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	112.33%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$761,114	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$550	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$262,339	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$498,775	-\$6,072,573	\$237,091

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:	\$2,420,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,750	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,266,084	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.085	\$1,692	\$1,322
Revenue Collected During FY 18:	\$550,257	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$748,266	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$398	\$550	\$393
Per Capita Expenditures:	\$541	\$502	\$369
Operating Income (loss):	-\$198,009	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	543.67%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,068,075	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,941	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Xenia Village		
Unit Code:	013/035/32	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$680,561		
Equalized Assessed Valuation:	\$2,366,218		
Population:	391		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$193,349		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$703,676	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,800	\$1,048	\$581
Revenue Collected During FY 18:	\$243,101	\$310,057	\$126,093
Expenditures During FY 18:	\$283,109	\$288,976	\$119,948
Per Capita Revenue:	\$622	\$884	\$338
Per Capita Expenditures:	\$724	\$828	\$325
Revenues over (under) Expenditures:	-\$40,008	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	234.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$663,668	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,697	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$714,897	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$51,229	-\$22,956	\$91,815

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:	\$42,366	\$408,875	\$34,803
Per Capita Debt:	\$108	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$460.530	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.178	\$2,410	\$1,081
Revenue Collected During FY 18:	\$197.531	\$259,125	\$96,372
Expenditures During FY 18:	\$203.730	\$253,615	\$101,344
Per Capita Revenue:	\$505	\$670	\$266
Per Capita Expenditures:	\$521	\$690	\$274
Operating Income (loss):	-\$6.199	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	223.01%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$454.331	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.162	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Yale Village		
Unit Code:	040/040/32	County:	Jasper
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$41,527		
Equalized Assessed Valuation:	\$2		
Population:	95		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$217,496	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,289	\$1,048	\$581
Revenue Collected During FY 18:	\$38,731	\$310,057	\$126,093
Expenditures During FY 18:	\$13,005	\$288,976	\$119,948
Per Capita Revenue:	\$408	\$884	\$338
Per Capita Expenditures:	\$137	\$828	\$325
Revenues over (under) Expenditures:	\$25,726	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1870.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$243,222	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,560	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Yates City Village		
Unit Code:	048/075/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$995,900		
Equalized Assessed Valuation:	\$7,562,836		
Population:	685		
Employees:			
Full Time:	2		
Part Time:	22		
Salaries Paid:	\$158,905		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$474,845	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$693	\$1,048	\$581
Revenue Collected During FY 18:	\$215,887	\$310,057	\$126,093
Expenditures During FY 18:	\$185,257	\$288,976	\$119,948
Per Capita Revenue:	\$315	\$884	\$338
Per Capita Expenditures:	\$270	\$828	\$325
Revenues over (under) Expenditures:	\$30,630	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	272.85%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$505,475	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$738	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$135,941	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$317,511	-\$22,956	\$91,815

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:	\$10,520	\$408,875	\$34,803
Per Capita Debt:	\$15	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$754.355	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.101	\$2,410	\$1,081
Revenue Collected During FY 18:	\$266.316	\$259,125	\$96,372
Expenditures During FY 18:	\$307.290	\$253,615	\$101,344
Per Capita Revenue:	\$389	\$670	\$266
Per Capita Expenditures:	\$449	\$690	\$274
Operating Income (loss):	-\$40.974	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	232.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$713.381	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.041	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Zeigler City		
Unit Code:	028/075/30	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,292,000		
Equalized Assessed Valuation:	\$5,248,957		
Population:	1,800		
Employees:			
Full Time:	13		
Part Time:	32		
Salaries Paid:	\$464,149		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,450	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$100	\$673	\$514
Revenue Collected During FY 18:	\$1,375,936	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,497,223	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$764	\$872	\$694
Per Capita Expenditures:	\$832	\$841	\$704
Revenues over (under) Expenditures:	-\$121,287	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-5.67%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$84,942	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$47	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$398,450	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$483,392	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,964,388	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,091	\$1,692	\$1,322
Revenue Collected During FY 18:	\$720,643	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$427,088	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$400	\$550	\$393
Per Capita Expenditures:	\$237	\$502	\$369
Operating Income (loss):	\$293,555	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	562.19%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,401,048	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,334	\$1,728	\$1,361