

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Adams County		
Unit Code:	001/000/00	County:	Adams
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$70,927,353		
Equalized Assessed Valuation:	\$1,203,294,512		
Population:	66,234		
Employees:			
Full Time:	300		
Part Time:	64		
Salaries Paid:	\$15,089,717		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,905,018	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$225	\$435	\$394
Revenue Collected During FY 18:	\$28,863,559	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$31,295,734	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$436	\$526	\$513
Per Capita Expenditures:	\$473	\$514	\$503
Revenues over (under) Expenditures:	-\$2,432,175	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	37.93%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$11,871,443	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$179	\$449	\$396

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:	\$10,810,435	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$11,517,316	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$15,295,000	\$8,704,770	\$984,809
Per Capita Debt:	\$231	\$110	\$27
General Obligation Debt over EAV:	1.22%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Alexander County		
Unit Code:	002/000/00	County:	Alexander
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,992,593		
Equalized Assessed Valuation:	\$44,535,884		
Population:	9,327		
Employees:			
Full Time:	38		
Part Time:	10		
Salaries Paid:	\$1,695,783		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,182,249	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$663	\$759	\$663
Revenue Collected During FY 18:	\$5,127,304	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$5,939,713	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$550	\$680	\$608
Per Capita Expenditures:	\$637	\$658	\$637
Revenues over (under) Expenditures:	-\$812,409	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	91.91%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$5,459,423	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$585	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,484,121	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	-\$205,019	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$269,904	\$63,086	\$15,000
Per Capita Debt:	\$29	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$224,812	\$
Expenditures During FY 18:	\$	\$309,868	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$56	\$
Operating Income (loss):	\$	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	0.00%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$	\$156,323	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Bond County		
Unit Code:	003/000/00	County:	Bond
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,456,017		
Equalized Assessed Valuation:	\$222,206,093		
Population:	16,948		
Employees:			
Full Time:	80		
Part Time:	116		
Salaries Paid:	\$4,690,084		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,975,199	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$412	\$435	\$394
Revenue Collected During FY 18:	\$11,614,209	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$11,845,898	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$685	\$526	\$513
Per Capita Expenditures:	\$699	\$514	\$503
Revenues over (under) Expenditures:	-\$231,689	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	56.93%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$6,743,510	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$398	\$449	\$396

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:	\$5,036,217	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,166,625	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$28,425	\$8,704,770	\$984,809
Per Capita Debt:	\$2	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Boone County		
Unit Code:	004/000/00	County:	Boone
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,372,926		
Equalized Assessed Valuation:	\$967,273,490		
Population:	53,513		
Employees:			
Full Time:	203		
Part Time:	61		
Salaries Paid:	\$11,734,289		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,935,236	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$373	\$435	\$394
Revenue Collected During FY 18:	\$25,156,171	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$24,303,334	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$470	\$526	\$513
Per Capita Expenditures:	\$454	\$514	\$503
Revenues over (under) Expenditures:	\$852,837	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	89.88%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$21,842,628	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$408	\$449	\$396

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:	\$21,170,797	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$6,482,497	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,871,000	\$8,704,770	\$984,809
Per Capita Debt:	\$72	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Brown County		
Unit Code:	005/000/00	County:	Brown
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,535,226		
Equalized Assessed Valuation:	\$98,102,371		
Population:	6,950		
Employees:			
Full Time:	53		
Part Time:	7		
Salaries Paid:	\$1,660,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,070,976	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$586	\$759	\$663
Revenue Collected During FY 18:	\$5,155,032	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$4,825,045	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$742	\$680	\$608
Per Capita Expenditures:	\$694	\$658	\$637
Revenues over (under) Expenditures:	\$329,987	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	91.21%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$4,400,963	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$633	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,910,055	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$1,490,908	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$107,908	\$63,086	\$15,000
Per Capita Debt:	\$16	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$224,812	\$
Expenditures During FY 18:	\$	\$309,868	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$56	\$
Operating Income (loss):	\$	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	0.00%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$	\$156,323	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Bureau County		
Unit Code:	006/000/00	County:	Bureau
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,930,157		
Equalized Assessed Valuation:	\$654,058,883		
Population:	33,243		
Employees:			
	Full Time:	123	
	Part Time:	25	
	Salaries Paid:	\$5,540,888	

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,276,381	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$640	\$435	\$394
Revenue Collected During FY 18:	\$16,876,133	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$15,676,148	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$508	\$526	\$513
Per Capita Expenditures:	\$472	\$514	\$503
Revenues over (under) Expenditures:	\$1,199,985	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	143.38%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$22,476,366	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$676	\$449	\$396
<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:	\$11,231,226	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$12,404,636	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Calhoun County		
Unit Code:	007/000/00	County:	Calhoun
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$16,612,535		
Equalized Assessed Valuation:	\$76,103,573		
Population:	4,833		
Employees:			
Full Time:	39		
Part Time:	21		
Salaries Paid:	\$1,522,152		

Blended Component Units
Number Submitted = 1 Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,735,309	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$980	\$759	\$663
Revenue Collected During FY 18:	\$4,067,137	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$4,071,217	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$842	\$680	\$608
Per Capita Expenditures:	\$842	\$658	\$637
Revenues over (under) Expenditures:	-\$4,080	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	116.59%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$4,746,429	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$982	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,828,263	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$1,964,758	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$63,086	\$15,000
Per Capita Debt:	\$	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$524.179	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$108	\$42	\$
Revenue Collected During FY 18:	\$67.405	\$224,812	\$
Expenditures During FY 18:	\$93.340	\$309,868	\$
Per Capita Revenue:	\$14	\$43	\$
Per Capita Expenditures:	\$19	\$56	\$
Operating Income (loss):	-\$25.935	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	533.79%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$498.244	\$156,323	\$
Per Capita Ending Retained Earnings:	\$103	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Carroll County		
Unit Code:	008/000/00	County:	Carroll
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,532,426		
Equalized Assessed Valuation:	\$349,753,511		
Population:	14,518		
Employees:			
	Full Time:	59	
	Part Time:	34	
	Salaries Paid:	\$3,065,783	

Blended Component Units
Number Submitted = 1
911 Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,810,705	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$400	\$435	\$394
Revenue Collected During FY 18:	\$7,943,653	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$8,500,181	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$547	\$526	\$513
Per Capita Expenditures:	\$585	\$514	\$503
Revenues over (under) Expenditures:	-\$556,528	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	61.81%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$5,254,177	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$362	\$449	\$396

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:	\$4,061,739	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$65,125	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$72,190	\$8,704,770	\$984,809
Per Capita Debt:	\$5	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Cass County		
Unit Code:	009/000/00	County:	Cass
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,032,353		
Equalized Assessed Valuation:	\$158,670,869		
Population:	12,260		
Employees:			
Full Time:	110		
Part Time:	40		
Salaries Paid:	\$5,661,784		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,409,805	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$931	\$435	\$394
Revenue Collected During FY 18:	\$13,165,402	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$12,205,402	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$1,074	\$526	\$513
Per Capita Expenditures:	\$996	\$514	\$503
Revenues over (under) Expenditures:	\$960,000	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	102.51%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$12,512,339	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$1,021	\$449	\$396

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:	\$4,013,361	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$10,787,743	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Christian County		
Unit Code:	011/000/00	County:	Christian
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,676,660		
Equalized Assessed Valuation:	\$567,370,854		
Population:	33,309		
Employees:			
Full Time:	124		
Part Time:	35		
Salaries Paid:	\$5,371,740		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,763,326	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$353	\$435	\$394
Revenue Collected During FY 18:	\$12,544,662	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$12,139,030	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$377	\$526	\$513
Per Capita Expenditures:	\$364	\$514	\$503
Revenues over (under) Expenditures:	\$405,632	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	94.72%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$11,498,051	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$345	\$449	\$396

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:	\$8,306,732	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$3,354,649	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,241,000	\$8,704,770	\$984,809
Per Capita Debt:	\$37	\$110	\$27
General Obligation Debt over EAV:	0.22%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clark County		
Unit Code:	012/000/00	County:	Clark
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,272,826		
Equalized Assessed Valuation:	\$223,381,428		
Population:	16,182		
Employees:			
	Full Time:	70	
	Part Time:	50	
	Salaries Paid:	\$3,784,242	

Blended Component Units
Number Submitted = 3
911 Emergency
Ambulance
Board of Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,676,248	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$845	\$435	\$394
Revenue Collected During FY 18:	\$12,203,397	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$12,746,970	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$754	\$526	\$513
Per Capita Expenditures:	\$788	\$514	\$503
Revenues over (under) Expenditures:	-\$543,573	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	103.03%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$13,133,177	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$812	\$449	\$396

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:	\$9,107,999	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$4,025,178	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clay County		
Unit Code:	013/000/00	County:	Clay
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,117,318		
Equalized Assessed Valuation:	\$157,859,051		
Population:	13,820		
Employees:			
Full Time:	52		
Part Time:	5		
Salaries Paid:	\$2,655,649		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,482,922	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$686	\$435	\$394
Revenue Collected During FY 18:	\$8,241,820	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$7,833,475	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$596	\$526	\$513
Per Capita Expenditures:	\$567	\$514	\$503
Revenues over (under) Expenditures:	\$408,345	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	126.27%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$9,891,267	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$716	\$449	\$396

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:	\$8,436,603	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,454,664	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clinton County		
Unit Code:	014/000/00	County:	Clinton
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,607,713		
Equalized Assessed Valuation:	\$624,028,823		
Population:	37,614		
Employees:			
Full Time:	100		
Part Time:	73		
Salaries Paid:	\$6,808,221		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,760,107	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$446	\$435	\$394
Revenue Collected During FY 18:	\$17,077,038	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$15,921,425	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$454	\$526	\$513
Per Capita Expenditures:	\$423	\$514	\$503
Revenues over (under) Expenditures:	\$1,155,613	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	112.30%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$17,880,431	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$475	\$449	\$396

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:	\$9,828,217	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$8,078,197	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Coles County		
Unit Code:	015/000/00	County:	Coles
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,660,603		
Equalized Assessed Valuation:	\$709,703,309		
Population:	53,873		
Employees:			
Full Time:	206		
Part Time:	32		
Salaries Paid:	\$9,484,554		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,245,842	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$190	\$435	\$394
Revenue Collected During FY 18:	\$18,784,020	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$17,968,796	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$349	\$526	\$513
Per Capita Expenditures:	\$334	\$514	\$503
Revenues over (under) Expenditures:	\$815,224	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	61.76%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$11,097,526	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$206	\$449	\$396

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:	\$7,058,417	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$1,443,448	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,477,282	\$8,704,770	\$984,809
Per Capita Debt:	\$27	\$110	\$27
General Obligation Debt over EAV:	0.06%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$603.113	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$11	\$34	\$
Revenue Collected During FY 18:	\$421.916	\$1,596,577	\$
Expenditures During FY 18:	\$471.584	\$1,830,740	\$
Per Capita Revenue:	\$8	\$37	\$
Per Capita Expenditures:	\$9	\$40	\$
Operating Income (loss):	-\$49.668	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	117.36%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$553.445	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$10	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Crawford County		
Unit Code:	017/000/00	County:	Crawford
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,226,633		
Equalized Assessed Valuation:	\$481,716,020		
Population:	19,505		
Employees:			
Full Time:	64		
Part Time:	30		
Salaries Paid:	\$4,158,204		

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:	\$11,384,074	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$584	\$435	\$394
Revenue Collected During FY 18:	\$11,388,564	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$11,054,879	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$584	\$526	\$513
Per Capita Expenditures:	\$567	\$514	\$503
Revenues over (under) Expenditures:	\$333,685	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	108.16%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$11,956,815	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$613	\$449	\$396

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:	\$10,896,996	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,059,818	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$238,789	\$8,704,770	\$984,809
Per Capita Debt:	\$12	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Cumberland County		
Unit Code:	018/000/00	County:	Cumberland
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,940,033		
Equalized Assessed Valuation:	\$157,257,605		
Population:	10,908		
Employees:			
Full Time:	48		
Part Time:	19		
Salaries Paid:	\$2,035,468		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,148,425	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$472	\$435	\$394
Revenue Collected During FY 18:	\$3,969,092	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$4,545,459	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$364	\$526	\$513
Per Capita Expenditures:	\$417	\$514	\$503
Revenues over (under) Expenditures:	-\$576,367	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	101.32%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$4,605,257	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$422	\$449	\$396

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:	\$2,051,438	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$2,553,819	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,756	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	De Witt County		
Unit Code:	020/000/00	County:	Dewitt
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,722,592		
Equalized Assessed Valuation:	\$565,399,343		
Population:	16,516		
Employees:			
Full Time:	150		
Part Time:	15		
Salaries Paid:	\$4,070,614		

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:	\$15,382,203	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$931	\$435	\$394
Revenue Collected During FY 18:	\$11,528,718	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$11,469,227	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$698	\$526	\$513
Per Capita Expenditures:	\$694	\$514	\$503
Revenues over (under) Expenditures:	\$59,491	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	134.64%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$15,441,694	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$935	\$449	\$396

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:	\$11,412,502	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$4,029,192	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Dekalb County		
Unit Code:	019/000/00	County:	Dekalb
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$101,782,100		
Equalized Assessed Valuation:	\$1,966,416,016		
Population:	104,143		
Employees:			
Full Time:	380		
Part Time:	221		
Salaries Paid:	\$28,741,512		

Blended Component Units
Number Submitted = 1
Dekalb County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,656,888	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$333	\$435	\$394
Revenue Collected During FY 18:	\$45,176,489	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$44,869,304	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$434	\$526	\$513
Per Capita Expenditures:	\$431	\$514	\$503
Revenues over (under) Expenditures:	\$307,185	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	78.38%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$35,166,618	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$338	\$449	\$396

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:	\$31,343,392	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$16,545,765	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$54,418,250	\$8,704,770	\$984,809
Per Capita Debt:	\$523	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,724,355	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$103	\$34	\$
Revenue Collected During FY 18:	\$16,083,079	\$1,596,577	\$
Expenditures During FY 18:	\$15,653,899	\$1,830,740	\$
Per Capita Revenue:	\$154	\$37	\$
Per Capita Expenditures:	\$150	\$40	\$
Operating Income (loss):	\$429,180	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	66.74%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$10,447,713	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$100	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Douglas County		
Unit Code:	021/000/00	County:	Douglas
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,341,540		
Equalized Assessed Valuation:	\$394,860,496		
Population:	19,830		
Employees:			
Full Time:	86		
Part Time:	43		
Salaries Paid:	\$4,059,197		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,108,203	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$560	\$435	\$394
Revenue Collected During FY 18:	\$11,242,513	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$9,969,435	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$567	\$526	\$513
Per Capita Expenditures:	\$503	\$514	\$503
Revenues over (under) Expenditures:	\$1,273,078	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	123.79%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$12,341,076	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$622	\$449	\$396

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:	\$11,151,792	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,260,015	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,996,111	\$8,704,770	\$984,809
Per Capita Debt:	\$101	\$110	\$27
General Obligation Debt over EAV:	0.39%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Dupage County		
Unit Code:	022/000/00	County:	Dupage
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$645,319,828		
Equalized Assessed Valuation:	\$38,247,977,262		
Population:	931,826		
Employees:			
	Full Time:	2,178	
	Part Time:	152	
	Salaries Paid:	\$171,339,930	

Blended Component Units
Number Submitted = 1
DuPage County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$170,157,309	\$188,105,812	\$181,998,760
Per Capita Beginning Fund Balance:	\$183	\$335	\$349
Revenue Collected During FY 18:	\$336,674,358	\$253,049,881	\$251,935,526
Expenditures During FY 18:	\$340,976,245	\$236,560,268	\$228,133,138
Per Capita Revenue:	\$361	\$449	\$480
Per Capita Expenditures:	\$366	\$418	\$435
Revenues over (under) Expenditures:	-\$4,301,887	\$16,489,610	\$16,678,700
Ratio of Fund Balance to Expenditures:	51.54%	85.83%	88.45%
Ending Fund Balance for FY 18:	\$175,755,167	\$198,564,195	\$189,671,561
Per Capita Ending Fund Balance:	\$189	\$354	\$365

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:	\$121,522,721	\$115,373,193	\$94,311,252
Total Unrestricted Net Assets:	-\$41,758,732	\$9,933,300	-\$2,019,855

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$350,191,075	\$248,083,467	\$243,996,197
Per Capita Debt:	\$376	\$410	\$409
General Obligation Debt over EAV:	0.19%	0.67%	0.55%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$91,775,567	\$76,213,257	\$37,104,343
Per Capita Beginning Retained Earnings for FY 18:	\$98	\$125	\$68
Revenue Collected During FY 18:	\$30,242,597	\$17,258,009	\$15,067,243
Expenditures During FY 18:	\$26,245,541	\$17,134,895	\$15,731,729
Per Capita Revenue:	\$32	\$33	\$41
Per Capita Expenditures:	\$28	\$33	\$38
Operating Income (loss):	\$3,997,056	\$123,114	-\$418,829
Ratio of Retained Earnings to Expenditures:	361.19%	420.78%	376.30%
Ending Retained Earnings for FY 17:	\$94,795,171	\$77,372,269	\$36,656,136
Per Capita Ending Retained Earnings:	\$102	\$126	\$66

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Edgar County		
Unit Code:	023/000/00	County:	Edgar
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,605,242		
Equalized Assessed Valuation:	\$342,313,905		
Population:	17,328		
Employees:			
	Full Time:	80	
	Part Time:	69	
	Salaries Paid:	\$3,586,524	

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,780,358	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$276	\$435	\$394
Revenue Collected During FY 18:	\$10,396,535	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$10,389,728	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$600	\$526	\$513
Per Capita Expenditures:	\$600	\$514	\$503
Revenues over (under) Expenditures:	\$6,807	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	47.06%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$4,889,917	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$282	\$449	\$396

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:	\$5,393,113	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$1,127,568	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,186,030	\$8,704,770	\$984,809
Per Capita Debt:	\$68	\$110	\$27
General Obligation Debt over EAV:	0.12%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Edwards County		
Unit Code:	024/000/00	County:	Edwards
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,650,000		
Equalized Assessed Valuation:	\$81,202,514		
Population:	6,486		
Employees:			
Full Time:	22		
Part Time:	55		
Salaries Paid:	\$1,211,260		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,979,022	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$459	\$759	\$663
Revenue Collected During FY 18:	\$2,220,306	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$2,776,844	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$342	\$680	\$608
Per Capita Expenditures:	\$428	\$658	\$637
Revenues over (under) Expenditures:	-\$556,538	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	87.24%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$2,422,484	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$373	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$2,422,484	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$63,086	\$15,000
Per Capita Debt:	\$	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,134,592	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$175	\$42	\$
Revenue Collected During FY 18:	\$141,861	\$224,812	\$
Expenditures During FY 18:	\$859,876	\$309,868	\$
Per Capita Revenue:	\$22	\$43	\$
Per Capita Expenditures:	\$133	\$56	\$
Operating Income (loss):	-\$718,015	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	48.45%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$416,577	\$156,323	\$
Per Capita Ending Retained Earnings:	\$64	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Effingham County		
Unit Code:	025/000/00	County:	Effingham
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,259,897		
Equalized Assessed Valuation:	\$798,646,134		
Population:	34,242		
Employees:			
Full Time:	151		
Part Time:	42		
Salaries Paid:	\$7,175,419		

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:	\$10,653,737	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$311	\$435	\$394
Revenue Collected During FY 18:	\$17,143,543	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$16,435,754	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$501	\$526	\$513
Per Capita Expenditures:	\$480	\$514	\$503
Revenues over (under) Expenditures:	\$707,789	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	69.45%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$11,414,306	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$333	\$449	\$396

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:	\$8,289,573	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$3,124,733	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Fayette County		
Unit Code:	026/000/00	County:	Fayette
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,453,135		
Equalized Assessed Valuation:	\$236,552,463		
Population:	21,416		
Employees:			
Full Time:	98		
Part Time:	64		
Salaries Paid:	\$4,876,314		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,111,791	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$285	\$435	\$394
Revenue Collected During FY 18:	\$10,422,587	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$10,933,610	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$487	\$526	\$513
Per Capita Expenditures:	\$511	\$514	\$503
Revenues over (under) Expenditures:	-\$511,023	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	50.82%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$5,556,790	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$259	\$449	\$396

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:	\$2,925,217	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,149,072	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Ford County		
Unit Code:	027/000/00	County:	Ford
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,256,172		
Equalized Assessed Valuation:	\$286,149,728		
Population:	13,264		
Employees:			
Full Time:	59		
Part Time:	13		
Salaries Paid:	\$2,944,333		

Blended Component Units
Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,627,939	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$575	\$435	\$394
Revenue Collected During FY 18:	\$8,963,224	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$7,985,751	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$676	\$526	\$513
Per Capita Expenditures:	\$602	\$514	\$503
Revenues over (under) Expenditures:	\$977,473	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	111.60%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$8,912,349	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$672	\$449	\$396

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:	\$8,225,945	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$890,117	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,038,372	\$8,704,770	\$984,809
Per Capita Debt:	\$78	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$531.187	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$40	\$34	\$
Revenue Collected During FY 18:	\$111.784	\$1,596,577	\$
Expenditures During FY 18:	\$8.140	\$1,830,740	\$
Per Capita Revenue:	\$8	\$37	\$
Per Capita Expenditures:	\$1	\$40	\$
Operating Income (loss):	\$103.644	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	6570.41%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$534.831	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$40	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Franklin County		
Unit Code:	028/000/00	County:	Franklin
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,140,112		
Equalized Assessed Valuation:	\$356,154,390		
Population:	39,156		
Employees:			
Full Time:	169		
Part Time:	32		
Salaries Paid:	\$7,951,972		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,091,256	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$207	\$435	\$394
Revenue Collected During FY 18:	\$16,501,719	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$16,901,478	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$421	\$526	\$513
Per Capita Expenditures:	\$432	\$514	\$503
Revenues over (under) Expenditures:	-\$399,759	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	45.51%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$7,691,497	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$196	\$449	\$396

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:	\$3,408,415	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$813,411	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,521,272	\$8,704,770	\$984,809
Per Capita Debt:	\$64	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Fulton County		
Unit Code:	029/000/00	County:	Fulton
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,277,919		
Equalized Assessed Valuation:	\$501,236,724		
Population:	34,844		
Employees:			
Full Time:	212		
Part Time:	30		
Salaries Paid:	\$8,944,761		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,534,522	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$417	\$435	\$394
Revenue Collected During FY 18:	\$19,086,264	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$17,655,249	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$548	\$526	\$513
Per Capita Expenditures:	\$507	\$514	\$503
Revenues over (under) Expenditures:	\$1,431,015	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	91.48%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$16,151,176	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$464	\$449	\$396

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:	\$9,789,649	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$19,528,853	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,154,793	\$8,704,770	\$984,809
Per Capita Debt:	\$62	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,306.121	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$66	\$34	\$
Revenue Collected During FY 18:	\$3,283.828	\$1,596,577	\$
Expenditures During FY 18:	\$3,828.155	\$1,830,740	\$
Per Capita Revenue:	\$94	\$37	\$
Per Capita Expenditures:	\$110	\$40	\$
Operating Income (loss):	-\$544.327	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	58.06%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$2,222.782	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$64	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Gallatin County		
Unit Code:	030/000/00	County:	Gallatin
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,023,600		
Equalized Assessed Valuation:	\$63,035,460		
Population:	5,589		
Employees:			
Full Time:	29		
Part Time:	11		
Salaries Paid:	\$993,598		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,740,597	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$669	\$759	\$663
Revenue Collected During FY 18:	\$3,274,040	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$3,065,936	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$586	\$680	\$608
Per Capita Expenditures:	\$549	\$658	\$637
Revenues over (under) Expenditures:	\$208,104	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	128.26%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$3,932,292	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$704	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,275,440	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	-\$123,959	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$10,049	\$63,086	\$15,000
Per Capita Debt:	\$2	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$224,812	\$
Expenditures During FY 18:	\$	\$309,868	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$56	\$
Operating Income (loss):	\$	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	0.00%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$	\$156,323	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Greene County		
Unit Code:	031/000/00	County:	Greene
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,217,339		
Equalized Assessed Valuation:	\$199,205,899		
Population:	13,044		
Employees:			
Full Time:	56		
Part Time:	28		
Salaries Paid:	\$2,472,865		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,576,316	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$504	\$435	\$394
Revenue Collected During FY 18:	\$6,749,223	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$6,353,370	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$517	\$526	\$513
Per Capita Expenditures:	\$487	\$514	\$503
Revenues over (under) Expenditures:	\$395,853	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	109.76%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$6,973,709	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$535	\$449	\$396

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:	\$4,780,403	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$670,428	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Grundy County		
Unit Code:	032/000/00	County:	Grundy
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,706,155		
Equalized Assessed Valuation:	\$1,886,377,829		
Population:	50,228		
Employees:			
Full Time:	171		
Part Time:	72		
Salaries Paid:	\$10,368,234		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,729,842	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$472	\$435	\$394
Revenue Collected During FY 18:	\$31,539,890	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$27,918,036	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$628	\$526	\$513
Per Capita Expenditures:	\$556	\$514	\$503
Revenues over (under) Expenditures:	\$3,621,854	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	97.08%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$27,101,696	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$540	\$449	\$396

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:	\$14,609,071	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$12,680,949	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,271,805	\$8,704,770	\$984,809
Per Capita Debt:	\$105	\$110	\$27
General Obligation Debt over EAV:	0.26%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Hamilton County		
Unit Code:	033/000/00	County:	Hamilton
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,730,850		
Equalized Assessed Valuation:	\$146,173,901		
Population:	8,163		
Employees:			
Full Time:	40		
Part Time:	27		
Salaries Paid:	\$1,609,766		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,814,671	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$712	\$759	\$663
Revenue Collected During FY 18:	\$5,757,333	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$5,595,344	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$705	\$680	\$608
Per Capita Expenditures:	\$685	\$658	\$637
Revenues over (under) Expenditures:	\$161,989	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	106.81%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$5,976,660	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$732	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,970,603	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$3,269,761	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$63,086	\$15,000
Per Capita Debt:	\$	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$224,812	\$
Expenditures During FY 18:	\$	\$309,868	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$56	\$
Operating Income (loss):	\$	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	0.00%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$	\$156,323	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Hancock County		
Unit Code:	034/000/00	County:	Hancock
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,642,174		
Equalized Assessed Valuation:	\$347,130,983		
Population:	17,844		
Employees:			
	Full Time:	98	
	Part Time:	75	
	Salaries Paid:	\$4,102,885	

Blended Component Units
Number Submitted = 1
Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,339,250	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$355	\$435	\$394
Revenue Collected During FY 18:	\$10,486,203	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$11,053,381	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$588	\$526	\$513
Per Capita Expenditures:	\$619	\$514	\$503
Revenues over (under) Expenditures:	-\$567,178	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	53.35%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$5,896,572	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$330	\$449	\$396

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:	\$3,833,043	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,819,427	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$242,579	\$8,704,770	\$984,809
Per Capita Debt:	\$14	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Henderson County		
Unit Code:	036/000/00	County:	Henderson
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,326,451		
Equalized Assessed Valuation:	\$16,399,009		
Population:	6,870		
Employees:			
Full Time:	81		
Part Time:			
Salaries Paid:	\$2,350,306		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,086,218	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$449	\$759	\$663
Revenue Collected During FY 18:	\$6,279,800	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$4,783,922	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$914	\$680	\$608
Per Capita Expenditures:	\$696	\$658	\$637
Revenues over (under) Expenditures:	\$1,495,878	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	94.75%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$4,532,766	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$660	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,683,210	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$1,124,198	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
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	\$63,086	\$15,000
Per Capita Debt:	\$7	\$9	\$3
General Obligation Debt over EAV:	0.30%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$224,812	\$
Expenditures During FY 18:	\$	\$309,868	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$56	\$
Operating Income (loss):	\$	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	0.00%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$	\$156,323	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Henry County		
Unit Code:	037/000/00	County:	Henry
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,862,751		
Equalized Assessed Valuation:	\$930,835,448		
Population:	50,486		
Employees:			
	Full Time:	320	
	Part Time:	238	
	Salaries Paid:	\$11,651,563	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,279,525	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$441	\$435	\$394
Revenue Collected During FY 18:	\$23,760,768	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$21,430,547	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$471	\$526	\$513
Per Capita Expenditures:	\$424	\$514	\$503
Revenues over (under) Expenditures:	\$2,330,221	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	94.06%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$20,157,490	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$399	\$449	\$396

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:	\$19,912,141	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$5,171,581	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$747,308	\$8,704,770	\$984,809
Per Capita Debt:	\$15	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,730,206	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$133	\$34	\$
Revenue Collected During FY 18:	\$5,829,725	\$1,596,577	\$
Expenditures During FY 18:	\$6,466,982	\$1,830,740	\$
Per Capita Revenue:	\$115	\$37	\$
Per Capita Expenditures:	\$128	\$40	\$
Operating Income (loss):	-\$637,257	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	102.32%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$6,617,129	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$131	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Iroquois County		
Unit Code:	038/000/00	County:	Iroquois
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,512,588		
Equalized Assessed Valuation:	\$545,199,702		
Population:	27,604		
Employees:			
Full Time:	97		
Part Time:	18		
Salaries Paid:	\$5,312,610		

Blended Component Units
Number Submitted = 1 IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,858,678	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$575	\$435	\$394
Revenue Collected During FY 18:	\$11,710,071	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$12,393,090	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$424	\$526	\$513
Per Capita Expenditures:	\$449	\$514	\$503
Revenues over (under) Expenditures:	-\$683,019	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	124.08%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$15,376,839	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$557	\$449	\$396

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:	\$17,579,131	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$17,156	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$81,800	\$8,704,770	\$984,809
Per Capita Debt:	\$3	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$939.038	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$34	\$34	\$
Revenue Collected During FY 18:	\$632.891	\$1,596,577	\$
Expenditures During FY 18:	\$194.078	\$1,830,740	\$
Per Capita Revenue:	\$23	\$37	\$
Per Capita Expenditures:	\$7	\$40	\$
Operating Income (loss):	\$438.813	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	576.92%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$1.119.671	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$41	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jackson County		
Unit Code:	039/000/00	County:	Jackson
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,904,685		
Equalized Assessed Valuation:	\$751,709,333		
Population:	57,419		
Employees:			
Full Time:	321		
Part Time:	54		
Salaries Paid:	\$14,182,645		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,225,126	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$213	\$435	\$394
Revenue Collected During FY 18:	\$25,412,782	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$27,508,578	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$443	\$526	\$513
Per Capita Expenditures:	\$479	\$514	\$503
Revenues over (under) Expenditures:	-\$2,095,796	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	36.35%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$9,998,923	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$174	\$449	\$396

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:	\$5,502,976	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$8,864,252	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,800,000	\$8,704,770	\$984,809
Per Capita Debt:	\$66	\$110	\$27
General Obligation Debt over EAV:	0.51%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,231.573	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$39	\$34	\$
Revenue Collected During FY 18:	\$3,574.768	\$1,596,577	\$
Expenditures During FY 18:	\$3,714.692	\$1,830,740	\$
Per Capita Revenue:	\$62	\$37	\$
Per Capita Expenditures:	\$65	\$40	\$
Operating Income (loss):	-\$139.924	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	56.31%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$2,091.649	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$36	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Jasper County		
Unit Code:	040/000/00	County:	Jasper
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,844,320		
Equalized Assessed Valuation:	\$180,619,239		
Population:	9,592		
Employees:			
Full Time:	70		
Part Time:	20		
Salaries Paid:	\$4,114,395		

Blended Component Units
Number Submitted = 1 Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,158,837	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$1,476	\$759	\$663
Revenue Collected During FY 18:	\$11,155,036	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$9,858,825	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$1,163	\$680	\$608
Per Capita Expenditures:	\$1,028	\$658	\$637
Revenues over (under) Expenditures:	\$1,296,211	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	156.76%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$15,455,048	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$1,611	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,348,353	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$5,106,696	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$63,086	\$15,000
Per Capita Debt:	\$	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$224,812	\$
Expenditures During FY 18:	\$	\$309,868	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$56	\$
Operating Income (loss):	\$	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	0.00%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$	\$156,323	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jefferson County		
Unit Code:	041/000/00	County:	Jefferson
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,524,133		
Equalized Assessed Valuation:	\$496,938,784		
Population:	38,179		
Employees:			
Full Time:	136		
Part Time:	40		
Salaries Paid:	\$6,918,165		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,048,443	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$211	\$435	\$394
Revenue Collected During FY 18:	\$17,584,920	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$16,490,204	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$461	\$526	\$513
Per Capita Expenditures:	\$432	\$514	\$503
Revenues over (under) Expenditures:	\$1,094,716	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	53.41%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$8,807,893	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$231	\$449	\$396

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:	\$7,054,465	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$719,251	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$10,795,241	\$8,704,770	\$984,809
Per Capita Debt:	\$283	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jersey County		
Unit Code:	042/000/00	County:	Jersey
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,779,367		
Equalized Assessed Valuation:	\$351,584,612		
Population:	21,941		
Employees:			
Full Time:	105		
Part Time:	45		
Salaries Paid:	\$4,099,010		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,565,913	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$482	\$435	\$394
Revenue Collected During FY 18:	\$9,958,692	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$9,634,370	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$454	\$526	\$513
Per Capita Expenditures:	\$439	\$514	\$503
Revenues over (under) Expenditures:	\$324,322	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	113.08%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$10,894,993	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$497	\$449	\$396

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:	\$4,104,555	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$6,790,484	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,996,415	\$8,704,770	\$984,809
Per Capita Debt:	\$91	\$110	\$27
General Obligation Debt over EAV:	0.55%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jo Daviess County		
Unit Code:	043/000/00	County:	Jo Daviess
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,155,846		
Equalized Assessed Valuation:	\$710,993,314		
Population:	21,594		
Employees:			
Full Time:	106		
Part Time:	8		
Salaries Paid:	\$5,543,860		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,134,659	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$655	\$435	\$394
Revenue Collected During FY 18:	\$14,994,253	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$14,416,459	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$694	\$526	\$513
Per Capita Expenditures:	\$668	\$514	\$503
Revenues over (under) Expenditures:	\$577,794	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	100.12%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$14,433,438	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$668	\$449	\$396

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:	\$9,623,546	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$4,502,429	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$193,171	\$8,704,770	\$984,809
Per Capita Debt:	\$9	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Johnson County		
Unit Code:	044/000/00	County:	Johnson
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,420,045		
Equalized Assessed Valuation:	\$129,517,341		
Population:	12,500		
Employees:			
Full Time:	64		
Part Time:	39		
Salaries Paid:	\$2,483,750		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,201,725	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$656	\$435	\$394
Revenue Collected During FY 18:	\$6,424,687	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$6,199,314	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$514	\$526	\$513
Per Capita Expenditures:	\$496	\$514	\$503
Revenues over (under) Expenditures:	\$225,373	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	135.05%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$8,372,327	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$670	\$449	\$396

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:	\$3,617,447	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$3,860,129	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$996,963	\$8,704,770	\$984,809
Per Capita Debt:	\$80	\$110	\$27
General Obligation Debt over EAV:	0.37%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$732.912	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$59	\$34	\$
Revenue Collected During FY 18:	\$352.656	\$1,596,577	\$
Expenditures During FY 18:	\$546.719	\$1,830,740	\$
Per Capita Revenue:	\$28	\$37	\$
Per Capita Expenditures:	\$44	\$40	\$
Operating Income (loss):	-\$194.063	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	124.17%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$678.849	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$54	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Kane County		
Unit Code:	045/000/00	County:	Kane
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$326,959,294		
Equalized Assessed Valuation:	\$13,844,989,451		
Population:	534,216		
Employees:			
Full Time:	1,225		
Part Time:	1,189		
Salaries Paid:	\$69,233,196		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$193,840,210	\$188,105,812	\$181,998,760
Per Capita Beginning Fund Balance:	\$363	\$335	\$349
Revenue Collected During FY 18:	\$175,331,714	\$253,049,881	\$251,935,526
Expenditures During FY 18:	\$155,622,363	\$236,560,268	\$228,133,138
Per Capita Revenue:	\$328	\$449	\$480
Per Capita Expenditures:	\$291	\$418	\$435
Revenues over (under) Expenditures:	\$19,709,351	\$16,489,610	\$16,678,700
Ratio of Fund Balance to Expenditures:	130.82%	85.83%	88.45%
Ending Fund Balance for FY 18:	\$203,587,954	\$198,564,195	\$189,671,561
Per Capita Ending Fund Balance:	\$381	\$354	\$365

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:	\$83,698,064	\$115,373,193	\$94,311,252
Total Unrestricted Net Assets:	\$112,428,524	\$9,933,300	-\$2,019,855

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$236,438,089	\$248,083,467	\$243,996,197
Per Capita Debt:	\$443	\$410	\$409
General Obligation Debt over EAV:	1.12%	0.67%	0.55%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,001,117	\$76,213,257	\$37,104,343
Per Capita Beginning Retained Earnings for FY 18:	\$30	\$125	\$68
Revenue Collected During FY 18:	\$316,680	\$17,258,009	\$15,067,243
Expenditures During FY 18:	\$1,408,424	\$17,134,895	\$15,731,729
Per Capita Revenue:	\$1	\$33	\$41
Per Capita Expenditures:	\$3	\$33	\$38
Operating Income (loss):	-\$1,091,744	\$123,114	-\$418,829
Ratio of Retained Earnings to Expenditures:	1061.81%	420.78%	376.30%
Ending Retained Earnings for FY 17:	\$14,954,833	\$77,372,269	\$36,656,136
Per Capita Ending Retained Earnings:	\$28	\$126	\$66

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Kankakee County		
Unit Code:	046/000/00	County:	Kankakee
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$69,703,019		
Equalized Assessed Valuation:	\$2,178,146,373		
Population:	110,024		
Employees:			
Full Time:	487		
Part Time:	109		
Salaries Paid:	\$28,594,273		

Blended Component Units
Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,520,076	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$141	\$435	\$394
Revenue Collected During FY 18:	\$56,217,456	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$54,410,733	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$511	\$526	\$513
Per Capita Expenditures:	\$495	\$514	\$503
Revenues over (under) Expenditures:	\$1,806,723	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	35.22%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$19,164,654	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$174	\$449	\$396

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:	\$20,521,629	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$23,146,642	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$36,389,673	\$8,704,770	\$984,809
Per Capita Debt:	\$331	\$110	\$27
General Obligation Debt over EAV:	0.54%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,629,571	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$51	\$34	\$
Revenue Collected During FY 18:	\$4,847,787	\$1,596,577	\$
Expenditures During FY 18:	\$4,370,704	\$1,830,740	\$
Per Capita Revenue:	\$44	\$37	\$
Per Capita Expenditures:	\$40	\$40	\$
Operating Income (loss):	\$477,083	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	139.72%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$6,106,654	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$56	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Kendall County		
Unit Code:	047/000/00	County:	Kendall
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$78,622,848		
Equalized Assessed Valuation:	\$3,029,500,354		
Population:	126,218		
Employees:			
Full Time:	296		
Part Time:	100		
Salaries Paid:	\$21,586,267		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,691,270	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$370	\$435	\$394
Revenue Collected During FY 18:	\$55,662,657	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$53,400,503	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$441	\$526	\$513
Per Capita Expenditures:	\$423	\$514	\$503
Revenues over (under) Expenditures:	\$2,262,154	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	85.80%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$45,817,992	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$363	\$449	\$396

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:	\$30,262,716	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$12,727,337	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$26,722,021	\$8,704,770	\$984,809
Per Capita Debt:	\$212	\$110	\$27
General Obligation Debt over EAV:	0.88%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Knox County		
Unit Code:	048/000/00	County:	Knox
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,554,285		
Equalized Assessed Valuation:	\$801,403,681		
Population:	50,638		
Employees:			
	Full Time:	350	
	Part Time:	83	
	Salaries Paid:	\$16,779,460	

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,337,451	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$323	\$435	\$394
Revenue Collected During FY 18:	\$27,205,727	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$26,242,809	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$537	\$526	\$513
Per Capita Expenditures:	\$518	\$514	\$503
Revenues over (under) Expenditures:	\$962,918	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	75.84%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$19,902,004	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$393	\$449	\$396

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:	\$20,525,848	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$357,475	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,783,231	\$8,704,770	\$984,809
Per Capita Debt:	\$134	\$110	\$27
General Obligation Debt over EAV:	0.54%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$11,457,131	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$226	\$34	\$
Revenue Collected During FY 18:	\$11,714,101	\$1,596,577	\$
Expenditures During FY 18:	\$12,276,843	\$1,830,740	\$
Per Capita Revenue:	\$231	\$37	\$
Per Capita Expenditures:	\$242	\$40	\$
Operating Income (loss):	-\$562,742	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	90.92%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$11,161,799	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$220	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Lake County		
Unit Code:	049/000/00	County:	Lake
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$889,476,689		
Equalized Assessed Valuation:	\$26,582,432,958		
Population:	708,719		
Employees:			
Full Time:	2,353		
Part Time:	233		
Salaries Paid:	\$164,965,307		

Blended Component Units
Number Submitted = 1
ETSB

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$335,438,217	\$188,105,812	\$181,998,760
Per Capita Beginning Fund Balance:	\$473	\$335	\$349
Revenue Collected During FY 18:	\$384,984,169	\$253,049,881	\$251,935,526
Expenditures During FY 18:	\$347,675,359	\$236,560,268	\$228,133,138
Per Capita Revenue:	\$543	\$449	\$480
Per Capita Expenditures:	\$491	\$418	\$435
Revenues over (under) Expenditures:	\$37,308,810	\$16,489,610	\$16,678,700
Ratio of Fund Balance to Expenditures:	103.70%	85.83%	88.45%
Ending Fund Balance for FY 18:	\$360,545,401	\$198,564,195	\$189,671,561
Per Capita Ending Fund Balance:	\$509	\$354	\$365

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:	\$243,458,503	\$115,373,193	\$94,311,252
Total Unrestricted Net Assets:	\$35,171,302	\$9,933,300	-\$2,019,855

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$251,554,305	\$248,083,467	\$243,996,197
Per Capita Debt:	\$355	\$410	\$409
General Obligation Debt over EAV:	0.70%	0.67%	0.55%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$280.614.527	\$76,213,257	\$37,104,343
Per Capita Beginning Retained Earnings for FY 18:	\$396	\$125	\$68
Revenue Collected During FY 18:	\$42.854.292	\$17,258,009	\$15,067,243
Expenditures During FY 18:	\$43.691.949	\$17,134,895	\$15,731,729
Per Capita Revenue:	\$60	\$33	\$41
Per Capita Expenditures:	\$62	\$33	\$38
Operating Income (loss):	-\$837.657	\$123,114	-\$418,829
Ratio of Retained Earnings to Expenditures:	657.94%	420.78%	376.30%
Ending Retained Earnings for FY 17:	\$287.466.607	\$77,372,269	\$36,656,136
Per Capita Ending Retained Earnings:	\$406	\$126	\$66

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Lasalle County		
Unit Code:	050/000/00	County:	Lasalle
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$88,084,318		
Equalized Assessed Valuation:	\$2,517,179,642		
Population:	110,067		
Employees:			
Full Time:	537		
Part Time:			
Salaries Paid:	\$27,058,494		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,505,994	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$368	\$435	\$394
Revenue Collected During FY 18:	\$49,660,494	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$54,639,342	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$451	\$526	\$513
Per Capita Expenditures:	\$496	\$514	\$503
Revenues over (under) Expenditures:	-\$4,978,848	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	63.09%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$34,470,127	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$313	\$449	\$396

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:	\$30,711,536	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$87,477,354	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,689,389	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$43	\$34	\$
Revenue Collected During FY 18:	\$4,441,705	\$1,596,577	\$
Expenditures During FY 18:	\$5,396,994	\$1,830,740	\$
Per Capita Revenue:	\$40	\$37	\$
Per Capita Expenditures:	\$49	\$40	\$
Operating Income (loss):	-\$955,289	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	71.94%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$3,882,355	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$35	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Lawrence County		
Unit Code:	051/000/00	County:	Lawrence
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,389,270		
Equalized Assessed Valuation:	\$127,725,146		
Population:	15,765		
Employees:			
	Full Time:	74	
	Part Time:	22	
	Salaries Paid:	\$2,798,654	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,046,601	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$257	\$435	\$394
Revenue Collected During FY 18:	\$7,293,791	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$6,712,381	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$463	\$526	\$513
Per Capita Expenditures:	\$426	\$514	\$503
Revenues over (under) Expenditures:	\$581,410	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	68.95%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$4,628,011	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$294	\$449	\$396

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:	\$3,462,292	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,165,719	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$257,060	\$8,704,770	\$984,809
Per Capita Debt:	\$16	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,016,650	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$64	\$34	\$
Revenue Collected During FY 18:	\$426,413	\$1,596,577	\$
Expenditures During FY 18:	\$221,704	\$1,830,740	\$
Per Capita Revenue:	\$27	\$37	\$
Per Capita Expenditures:	\$14	\$40	\$
Operating Income (loss):	\$204,709	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	550.90%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$1,221,359	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$77	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Lee County		
Unit Code:	052/000/00	County:	Lee
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,009,235		
Equalized Assessed Valuation:	\$752,595,149		
Population:	34,406		
Employees:			
Full Time:	151		
Part Time:	19		
Salaries Paid:	\$7,987,485		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,065,413	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$554	\$435	\$394
Revenue Collected During FY 18:	\$19,337,281	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$19,279,014	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$562	\$526	\$513
Per Capita Expenditures:	\$560	\$514	\$503
Revenues over (under) Expenditures:	\$58,267	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	97.12%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$18,723,962	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$544	\$449	\$396

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:	\$15,156,955	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$2,669,029	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$9,379,027	\$8,704,770	\$984,809
Per Capita Debt:	\$273	\$110	\$27
General Obligation Debt over EAV:	1.24%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Livingston County		
Unit Code:	053/000/00	County:	Livingston
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,994,502		
Equalized Assessed Valuation:	\$700,770,885		
Population:	36,518		
Employees:			
Full Time:	175		
Part Time:	120		
Salaries Paid:	\$10,041,716		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$35,188,754	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$964	\$435	\$394
Revenue Collected During FY 18:	\$24,217,473	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$21,592,490	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$663	\$526	\$513
Per Capita Expenditures:	\$591	\$514	\$503
Revenues over (under) Expenditures:	\$2,624,983	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	175.12%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$37,813,737	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$1,035	\$449	\$396

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:	\$4,780,207	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$30,381,662	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Logan County		
Unit Code:	054/000/00	County:	Logan
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,485,355		
Equalized Assessed Valuation:	\$532,310,746		
Population:	29,245		
Employees:			
Full Time:	121		
Part Time:	48		
Salaries Paid:	\$5,928,810		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,386,495	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$321	\$435	\$394
Revenue Collected During FY 18:	\$14,287,907	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$13,355,359	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$489	\$526	\$513
Per Capita Expenditures:	\$457	\$514	\$503
Revenues over (under) Expenditures:	\$932,548	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	76.46%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$10,212,031	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$349	\$449	\$396

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:	\$4,682,360	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$2,567,598	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$994,485	\$8,704,770	\$984,809
Per Capita Debt:	\$34	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Macon County		
Unit Code:	055/000/00	County:	Macon
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$76,801,743		
Equalized Assessed Valuation:	\$1,610,286,885		
Population:	104,712		
Employees:			
Full Time:	483		
Part Time:	50		
Salaries Paid:	\$23,878,392		

Blended Component Units
Number Submitted = 1
Decatur Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,052,118	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$316	\$435	\$394
Revenue Collected During FY 18:	\$58,208,274	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$56,188,609	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$556	\$526	\$513
Per Capita Expenditures:	\$537	\$514	\$503
Revenues over (under) Expenditures:	\$2,019,665	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	61.75%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$34,694,548	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$331	\$449	\$396

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:	\$22,377,036	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$2,103,546	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$466,608	\$8,704,770	\$984,809
Per Capita Debt:	\$4	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,209,335	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$40	\$34	\$
Revenue Collected During FY 18:	\$6,622,247	\$1,596,577	\$
Expenditures During FY 18:	\$5,332,688	\$1,830,740	\$
Per Capita Revenue:	\$63	\$37	\$
Per Capita Expenditures:	\$51	\$40	\$
Operating Income (loss):	\$1,289,559	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	103.12%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$5,498,894	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$53	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Macoupin County		
Unit Code:	056/000/00	County:	Macoupin
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$28,346,726		
Equalized Assessed Valuation:	\$600,975,332		
Population:	45,446		
Employees:			
	Full Time:	209	
	Part Time:	60	
	Salaries Paid:	\$9,770,028	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,405,251	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$339	\$435	\$394
Revenue Collected During FY 18:	\$16,433,493	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$15,565,143	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$362	\$526	\$513
Per Capita Expenditures:	\$342	\$514	\$503
Revenues over (under) Expenditures:	\$868,350	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	104.55%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$16,273,601	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$358	\$449	\$396

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:	\$5,834,470	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$10,439,131	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$365,971	\$8,704,770	\$984,809
Per Capita Debt:	\$8	\$110	\$27
General Obligation Debt over EAV:	0.02%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Madison County		
Unit Code:	057/000/00	County:	Madison
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$155,571,340		
Equalized Assessed Valuation:	\$5,337,553,316		
Population:	264,461		
Employees:			
Full Time:	781		
Part Time:	113		
Salaries Paid:	\$49,520,977		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$130,852,164	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$495	\$435	\$394
Revenue Collected During FY 18:	\$106,418,783	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$101,406,454	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$402	\$526	\$513
Per Capita Expenditures:	\$383	\$514	\$503
Revenues over (under) Expenditures:	\$5,012,329	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	131.88%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$133,732,436	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$506	\$449	\$396

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:	\$100,858,809	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$13,989,287	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,501,686	\$8,704,770	\$984,809
Per Capita Debt:	\$9	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$24,013,430	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$91	\$34	\$
Revenue Collected During FY 18:	\$3,355,363	\$1,596,577	\$
Expenditures During FY 18:	\$2,621,304	\$1,830,740	\$
Per Capita Revenue:	\$13	\$37	\$
Per Capita Expenditures:	\$10	\$40	\$
Operating Income (loss):	\$734,059	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	935.64%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$24,526,073	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$93	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Marion County		
Unit Code:	058/000/00	County:	Marion
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$21,111,249		
Equalized Assessed Valuation:	\$447,113,473		
Population:	37,620		
Employees:			
	Full Time:	139	
	Part Time:	67	
	Salaries Paid:	\$5,522,477	

Blended Component Units

Number Submitted = 3
 Emergency Telephone System
 Marion County Health Department
 Mental Health 708 Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,413,426	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$250	\$435	\$394
Revenue Collected During FY 18:	\$14,836,351	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$13,399,645	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$394	\$526	\$513
Per Capita Expenditures:	\$356	\$514	\$503
Revenues over (under) Expenditures:	\$1,436,706	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	76.97%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$10,313,844	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$274	\$449	\$396

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:	\$9,429,806	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,671,045	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,450,000	\$8,704,770	\$984,809
Per Capita Debt:	\$39	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Marshall County		
Unit Code:	059/000/00	County:	Marshall
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,635,031		
Equalized Assessed Valuation:	\$267,087,651		
Population:	12,327		
Employees:			
Full Time:	44		
Part Time:	40		
Salaries Paid:	\$2,659,847		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,263,125	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$508	\$435	\$394
Revenue Collected During FY 18:	\$7,107,414	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$7,003,331	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$577	\$526	\$513
Per Capita Expenditures:	\$568	\$514	\$503
Revenues over (under) Expenditures:	\$104,083	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	90.92%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$6,367,208	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$517	\$449	\$396

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:	\$3,050,556	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$802,189	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$217,468	\$8,704,770	\$984,809
Per Capita Debt:	\$18	\$110	\$27
General Obligation Debt over EAV:	0.01%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Mason County		
Unit Code:	060/000/00	County:	Mason
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,469,337		
Equalized Assessed Valuation:	\$205,566,144		
Population:	13,565		
Employees:			
Full Time:	69		
Part Time:	82		
Salaries Paid:	\$3,948,550		

Blended Component Units
Number Submitted = 1 Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,968,127	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$661	\$435	\$394
Revenue Collected During FY 18:	\$9,838,710	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$10,715,065	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$725	\$526	\$513
Per Capita Expenditures:	\$790	\$514	\$503
Revenues over (under) Expenditures:	-\$876,355	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	86.92%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$9,313,251	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$687	\$449	\$396

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:	\$5,323,377	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$4,024,860	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,218,867	\$8,704,770	\$984,809
Per Capita Debt:	\$532	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$577.672	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$43	\$34	\$
Revenue Collected During FY 18:	\$335.052	\$1,596,577	\$
Expenditures During FY 18:	\$363.176	\$1,830,740	\$
Per Capita Revenue:	\$25	\$37	\$
Per Capita Expenditures:	\$27	\$40	\$
Operating Income (loss):	-\$28.124	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	151.32%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$549.548	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$41	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Massac County		
Unit Code:	061/000/00	County:	Massac
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,237,473		
Equalized Assessed Valuation:	\$171,188,541		
Population:	14,080		
Employees:			
Full Time:	73		
Part Time:	10		
Salaries Paid:	\$3,282,959		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,168,226	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$793	\$435	\$394
Revenue Collected During FY 18:	\$8,844,816	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$9,549,666	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$628	\$526	\$513
Per Capita Expenditures:	\$678	\$514	\$503
Revenues over (under) Expenditures:	-\$704,850	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	101.70%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$9,711,581	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$690	\$449	\$396

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:	\$1,939,507	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$7,772,074	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,430,000	\$8,704,770	\$984,809
Per Capita Debt:	\$173	\$110	\$27
General Obligation Debt over EAV:	1.42%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Mc Donough County		
Unit Code:	062/000/00	County:	Mcdonough
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,308,785		
Equalized Assessed Valuation:	\$465,458,678		
Population:	29,955		
Employees:			
Full Time:	227		
Part Time:	90		
Salaries Paid:	\$8,182,975		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,478,290	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$350	\$435	\$394
Revenue Collected During FY 18:	\$13,210,857	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$12,939,758	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$441	\$526	\$513
Per Capita Expenditures:	\$432	\$514	\$503
Revenues over (under) Expenditures:	\$271,099	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	82.75%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$10,707,399	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$357	\$449	\$396

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:	\$8,101,835	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$515,034	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,913,297	\$8,704,770	\$984,809
Per Capita Debt:	\$97	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,802,246	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$160	\$34	\$
Revenue Collected During FY 18:	\$6,019,145	\$1,596,577	\$
Expenditures During FY 18:	\$6,601,539	\$1,830,740	\$
Per Capita Revenue:	\$201	\$37	\$
Per Capita Expenditures:	\$220	\$40	\$
Operating Income (loss):	-\$582,394	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	64.55%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$4,261,060	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$142	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Mc Henry County		
Unit Code:	063/000/00	County:	Mchenry
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$237,212,659		
Equalized Assessed Valuation:	\$7,990,946,394		
Population:	308,570		
Employees:			
Full Time:	1,009		
Part Time:	84		
Salaries Paid:	\$66,386,739		

Blended Component Units
Number Submitted = 2
McHenry County
McHenry County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$140,355,144	\$188,105,812	\$181,998,760
Per Capita Beginning Fund Balance:	\$455	\$335	\$349
Revenue Collected During FY 18:	\$155,092,906	\$253,049,881	\$251,935,526
Expenditures During FY 18:	\$150,414,974	\$236,560,268	\$228,133,138
Per Capita Revenue:	\$503	\$449	\$480
Per Capita Expenditures:	\$487	\$418	\$435
Revenues over (under) Expenditures:	\$4,677,932	\$16,489,610	\$16,678,700
Ratio of Fund Balance to Expenditures:	96.42%	85.83%	88.45%
Ending Fund Balance for FY 18:	\$145,033,076	\$198,564,195	\$189,671,561
Per Capita Ending Fund Balance:	\$470	\$354	\$365

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:	\$82,145,648	\$115,373,193	\$94,311,252
Total Unrestricted Net Assets:	\$1,039,370	\$9,933,300	-\$2,019,855

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$18,665,301	\$248,083,467	\$243,996,197
Per Capita Debt:	\$60	\$410	\$409
General Obligation Debt over EAV:	0.10%	0.67%	0.55%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$58,207,568	\$76,213,257	\$37,104,343
Per Capita Beginning Retained Earnings for FY 18:	\$189	\$125	\$68
Revenue Collected During FY 18:	\$15,058,974	\$17,258,009	\$15,067,243
Expenditures During FY 18:	\$14,909,103	\$17,134,895	\$15,731,729
Per Capita Revenue:	\$49	\$33	\$41
Per Capita Expenditures:	\$48	\$33	\$38
Operating Income (loss):	\$149,871	\$123,114	-\$418,829
Ratio of Retained Earnings to Expenditures:	391.42%	420.78%	376.30%
Ending Retained Earnings for FY 17:	\$58,357,439	\$77,372,269	\$36,656,136
Per Capita Ending Retained Earnings:	\$189	\$126	\$66

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Mc Lean County		
Unit Code:	064/000/00	County:	McLean
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$89,499,993		
Equalized Assessed Valuation:	\$4,335,493,849		
Population:	172,828		
Employees:			
Full Time:			702
Part Time:			104
Salaries Paid:			\$32,921,421

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,696,281	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$270	\$435	\$394
Revenue Collected During FY 18:	\$88,742,578	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$108,871,136	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$513	\$526	\$513
Per Capita Expenditures:	\$630	\$514	\$503
Revenues over (under) Expenditures:	-\$20,128,558	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	47.49%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$51,697,564	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$299	\$449	\$396

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:	\$33,137,729	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$139,243	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$41,370,332	\$8,704,770	\$984,809
Per Capita Debt:	\$239	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,636,230	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$38	\$34	\$
Revenue Collected During FY 18:	\$6,981,676	\$1,596,577	\$
Expenditures During FY 18:	\$8,767,708	\$1,830,740	\$
Per Capita Revenue:	\$40	\$37	\$
Per Capita Expenditures:	\$51	\$40	\$
Operating Income (loss):	-\$1,786,032	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	61.46%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$5,388,632	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$31	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Menard County		
Unit Code:	065/000/00	County:	Menard
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,053,666		
Equalized Assessed Valuation:	\$282,930,856		
Population:	12,486		
Employees:			
Full Time:	180		
Part Time:	81		
Salaries Paid:	\$6,298,839		

Blended Component Units
Number Submitted = 1
Menard County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,284,880	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$583	\$435	\$394
Revenue Collected During FY 18:	\$7,376,285	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$6,826,384	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$591	\$526	\$513
Per Capita Expenditures:	\$547	\$514	\$503
Revenues over (under) Expenditures:	\$549,901	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	115.65%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$7,894,781	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$632	\$449	\$396

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:	\$5,967,476	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,515,430	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$10,000	\$8,704,770	\$984,809
Per Capita Debt:	\$1	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,027,462	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$563	\$34	\$
Revenue Collected During FY 18:	\$7,058,812	\$1,596,577	\$
Expenditures During FY 18:	\$6,815,501	\$1,830,740	\$
Per Capita Revenue:	\$565	\$37	\$
Per Capita Expenditures:	\$546	\$40	\$
Operating Income (loss):	\$243,311	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	105.80%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$7,210,773	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$578	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Mercer County		
Unit Code:	066/000/00	County:	Mercer
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,580,053		
Equalized Assessed Valuation:	\$298,624,293		
Population:	15,618		
Employees:			
Full Time:	73		
Part Time:	27		
Salaries Paid:	\$3,595,723		

Blended Component Units
Number Submitted = 1 Mercer County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,527,154	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$290	\$435	\$394
Revenue Collected During FY 18:	\$10,589,788	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$10,620,012	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$678	\$526	\$513
Per Capita Expenditures:	\$680	\$514	\$503
Revenues over (under) Expenditures:	-\$30,224	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	42.57%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$4,521,145	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$289	\$449	\$396

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:	\$4,314,655	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$928,794	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,386,896	\$8,704,770	\$984,809
Per Capita Debt:	\$409	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,215,407	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$78	\$34	\$
Revenue Collected During FY 18:	\$884,650	\$1,596,577	\$
Expenditures During FY 18:	\$779,914	\$1,830,740	\$
Per Capita Revenue:	\$57	\$37	\$
Per Capita Expenditures:	\$50	\$40	\$
Operating Income (loss):	\$104,736	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	169.27%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$1,320,143	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$85	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Montgomery County		
Unit Code:	068/000/00	County:	Montgomery
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$21,099,785		
Equalized Assessed Valuation:	\$438,479,347		
Population:	28,601		
Employees:			
Full Time:	141		
Part Time:	36		
Salaries Paid:	\$6,563,131		

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:	\$16,832,487	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$589	\$435	\$394
Revenue Collected During FY 18:	\$15,934,418	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$14,486,120	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$557	\$526	\$513
Per Capita Expenditures:	\$506	\$514	\$503
Revenues over (under) Expenditures:	\$1,448,298	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	127.89%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$18,526,401	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$648	\$449	\$396

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:	\$10,430,151	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$8,096,248	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Morgan County		
Unit Code:	069/000/00	County:	Morgan
Fiscal Year End:	8/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,988,021		
Equalized Assessed Valuation:	\$585,528,513		
Population:	33,798		
Employees:			
Full Time:	131		
Part Time:	18		
Salaries Paid:	\$6,142,997		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,796,564	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$467	\$435	\$394
Revenue Collected During FY 18:	\$17,074,895	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$15,630,904	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$505	\$526	\$513
Per Capita Expenditures:	\$462	\$514	\$503
Revenues over (under) Expenditures:	\$1,443,991	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	107.50%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$16,802,954	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$497	\$449	\$396

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:	\$7,089,316	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$4,933,658	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,867	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Moultrie County		
Unit Code:	070/000/00	County:	Moultrie
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,750,157		
Equalized Assessed Valuation:	\$260,636,524		
Population:	14,717		
Employees:			
Full Time:	59		
Part Time:	31		
Salaries Paid:	\$2,939,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,690,370	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$523	\$435	\$394
Revenue Collected During FY 18:	\$8,969,810	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$7,551,664	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$609	\$526	\$513
Per Capita Expenditures:	\$513	\$514	\$503
Revenues over (under) Expenditures:	\$1,418,146	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	120.62%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$9,108,516	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$619	\$449	\$396

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:	\$3,642,073	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$5,466,443	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Ogle County		
Unit Code:	071/000/00	County:	Ogle
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,348,418		
Equalized Assessed Valuation:	\$1,622,186,851		
Population:	51,063		
Employees:			
Full Time:	189		
Part Time:	42		
Salaries Paid:	\$11,897,173		

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:	\$12,420,956	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$243	\$435	\$394
Revenue Collected During FY 18:	\$25,687,772	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$24,700,059	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$503	\$526	\$513
Per Capita Expenditures:	\$484	\$514	\$503
Revenues over (under) Expenditures:	\$987,713	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	55.03%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$13,591,411	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$266	\$449	\$396

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:	\$12,915,882	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$3,047,076	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,815,707	\$8,704,770	\$984,809
Per Capita Debt:	\$133	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Peoria County		
Unit Code:	072/000/00	County:	Peoria
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$142,198,058		
Equalized Assessed Valuation:	\$387,930,000		
Population:	186,494		
Employees:			
Full Time:	960		
Part Time:	79		
Salaries Paid:	\$40,707,799		

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:	\$44,687,260	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$240	\$435	\$394
Revenue Collected During FY 18:	\$79,511,889	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$78,704,726	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$426	\$526	\$513
Per Capita Expenditures:	\$422	\$514	\$503
Revenues over (under) Expenditures:	\$807,163	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	59.66%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$46,955,814	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$252	\$449	\$396

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:	\$38,732,567	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$6,826,908	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$74,161,415	\$8,704,770	\$984,809
Per Capita Debt:	\$398	\$110	\$27
General Obligation Debt over EAV:	1.27%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,600,534	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$46	\$34	\$
Revenue Collected During FY 18:	\$13,746,430	\$1,596,577	\$
Expenditures During FY 18:	\$16,848,717	\$1,830,740	\$
Per Capita Revenue:	\$74	\$37	\$
Per Capita Expenditures:	\$90	\$40	\$
Operating Income (loss):	-\$3,102,287	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	25.39%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$4,277,436	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$23	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Perry County		
Unit Code:	073/000/00	County:	Perry
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,162,621		
Equalized Assessed Valuation:	\$208,072,437		
Population:	22,350		
Employees:			
Full Time:	76		
Part Time:	59		
Salaries Paid:	\$4,930,001		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,828,573	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$306	\$435	\$394
Revenue Collected During FY 18:	\$11,021,249	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$11,245,400	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$493	\$526	\$513
Per Capita Expenditures:	\$503	\$514	\$503
Revenues over (under) Expenditures:	-\$224,151	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	64.69%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$7,274,365	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$325	\$449	\$396

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:	\$1,639,736	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$727,255	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$318,901	\$8,704,770	\$984,809
Per Capita Debt:	\$14	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Piatt County		
Unit Code:	074/000/00	County:	Piatt
Fiscal Year End:	11/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$121,343,759		
Equalized Assessed Valuation:	\$446,826,423		
Population:	16,396		
Employees:			
Full Time:	308		
Part Time:	100		
Salaries Paid:	\$10,148,517		

Blended Component Units

Number Submitted = 1
Piatt County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,966,843	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$486	\$435	\$394
Revenue Collected During FY 18:	\$8,917,992	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$8,654,160	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$544	\$526	\$513
Per Capita Expenditures:	\$528	\$514	\$503
Revenues over (under) Expenditures:	\$263,832	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	82.79%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$7,165,209	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$437	\$449	\$396

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:	\$8,217,586	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$724,084	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,695,000	\$8,704,770	\$984,809
Per Capita Debt:	\$225	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,362,344	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$266	\$34	\$
Revenue Collected During FY 18:	\$8,776,460	\$1,596,577	\$
Expenditures During FY 18:	\$10,196,378	\$1,830,740	\$
Per Capita Revenue:	\$535	\$37	\$
Per Capita Expenditures:	\$622	\$40	\$
Operating Income (loss):	-\$1,419,918	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	41.76%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$4,257,892	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$260	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Pike County		
Unit Code:	075/000/00	County:	Pike
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,817,093		
Equalized Assessed Valuation:	\$241,153,316		
Population:	15,821		
Employees:			
Full Time:	112		
Part Time:	32		
Salaries Paid:	\$5,107,625		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,233,309	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$394	\$435	\$394
Revenue Collected During FY 18:	\$11,684,994	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$11,602,828	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$739	\$526	\$513
Per Capita Expenditures:	\$733	\$514	\$503
Revenues over (under) Expenditures:	\$82,166	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	58.69%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$6,809,702	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$430	\$449	\$396

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:	\$5,903,248	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$157,410	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$984,809	\$8,704,770	\$984,809
Per Capita Debt:	\$62	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,683,636	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$106	\$34	\$
Revenue Collected During FY 18:	\$1,452,669	\$1,596,577	\$
Expenditures During FY 18:	\$1,474,928	\$1,830,740	\$
Per Capita Revenue:	\$92	\$37	\$
Per Capita Expenditures:	\$93	\$40	\$
Operating Income (loss):	-\$22,259	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	109.20%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$1,610,650	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$102	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Pope County		
Unit Code:	076/000/00	County:	Pope
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,709,075		
Equalized Assessed Valuation:	\$49,927,452		
Population:	4,470		
Employees:			
Full Time:	13		
Part Time:	24		
Salaries Paid:	\$912,506		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,244,312	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$1,397	\$759	\$663
Revenue Collected During FY 18:	\$2,617,290	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$2,420,266	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$586	\$680	\$608
Per Capita Expenditures:	\$541	\$658	\$637
Revenues over (under) Expenditures:	\$197,024	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	260.18%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$6,297,012	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$1,409	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,432,003	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$1,345,094	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$63,086	\$15,000
Per Capita Debt:	\$	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$224,812	\$
Expenditures During FY 18:	\$	\$309,868	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$56	\$
Operating Income (loss):	\$	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	0.00%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$	\$156,323	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Putnam County		
Unit Code:	078/000/00	County:	Putnam
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,117,474		
Equalized Assessed Valuation:	\$149,556,308		
Population:	6,006		
Employees:			
	Full Time:	31	
	Part Time:	16	
	Salaries Paid:	\$1,629,283	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,744,697	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$457	\$759	\$663
Revenue Collected During FY 18:	\$3,991,109	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$4,214,059	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$665	\$680	\$608
Per Capita Expenditures:	\$702	\$658	\$637
Revenues over (under) Expenditures:	-\$222,950	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	62.04%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$2,614,527	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$435	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,274,508	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	-\$422,069	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$82,732	\$63,086	\$15,000
Per Capita Debt:	\$14	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$224,812	\$
Expenditures During FY 18:	\$	\$309,868	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$56	\$
Operating Income (loss):	\$	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	0.00%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$	\$156,323	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Randolph County		
Unit Code:	079/000/00	County:	Randolph
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,039,115		
Equalized Assessed Valuation:	\$442,217,367		
Population:	32,423		
Employees:			
	Full Time:	52	
	Part Time:	19	
	Salaries Paid:	\$5,055,383	

Blended Component Units
Number Submitted = 3
Anna Wehrheim Memorial Old Folks Home
Randolph County Health Department
Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,041,179	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$125	\$435	\$394
Revenue Collected During FY 18:	\$11,017,116	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$10,835,406	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$340	\$526	\$513
Per Capita Expenditures:	\$334	\$514	\$503
Revenues over (under) Expenditures:	\$181,710	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	36.77%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$3,983,929	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$123	\$449	\$396

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:	\$2,462,196	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$7,468,153	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$9,796,704	\$8,704,770	\$984,809
Per Capita Debt:	\$302	\$110	\$27
General Obligation Debt over EAV:	0.73%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$1,610,466	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	-\$50	\$34	\$
Revenue Collected During FY 18:	\$5,247,186	\$1,596,577	\$
Expenditures During FY 18:	\$6,259,434	\$1,830,740	\$
Per Capita Revenue:	\$162	\$37	\$
Per Capita Expenditures:	\$193	\$40	\$
Operating Income (loss):	-\$1,012,248	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	-24.28%	139.99%	0.00%
Ending Retained Earnings for FY 17:	-\$1,519,499	\$2,142,748	\$
Per Capita Ending Retained Earnings:	-\$47	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Richland County		
Unit Code:	080/000/00	County:	Richland
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,843,217		
Equalized Assessed Valuation:	\$236,255,867		
Population:	16,149		
Employees:			
Full Time:	54		
Part Time:	42		
Salaries Paid:	\$2,871,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,935,672	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$244	\$435	\$394
Revenue Collected During FY 18:	\$6,661,887	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$6,890,809	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$413	\$526	\$513
Per Capita Expenditures:	\$427	\$514	\$503
Revenues over (under) Expenditures:	-\$228,922	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	54.66%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$3,766,750	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$233	\$449	\$396

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:	\$45,625	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$3,721,125	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
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	\$8,704,770	\$984,809
Per Capita Debt:	\$4	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Rock Island County		
Unit Code:	081/000/00	County:	Rock Island
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$89,901,922		
Equalized Assessed Valuation:	\$2,628,520,254		
Population:	143,477		
Employees:			
	Full Time:	563	
	Part Time:	140	
	Salaries Paid:	\$33,060,707	

Blended Component Units
Number Submitted = 2
Rock Island County Forest Preserve Commission
Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,391,855	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$170	\$435	\$394
Revenue Collected During FY 18:	\$76,477,008	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$76,580,142	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$533	\$526	\$513
Per Capita Expenditures:	\$534	\$514	\$503
Revenues over (under) Expenditures:	-\$103,134	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	38.01%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$29,110,735	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$203	\$449	\$396

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:	\$25,507,040	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$42,438,809	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$97,026,941	\$8,704,770	\$984,809
Per Capita Debt:	\$676	\$110	\$27
General Obligation Debt over EAV:	0.77%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Saline County		
Unit Code:	082/000/00	County:	Saline
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,551,165		
Equalized Assessed Valuation:	\$258,944,886		
Population:	24,913		
Employees:			
Full Time:	95		
Part Time:	20		
Salaries Paid:	\$4,800,829		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,955,395	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$319	\$435	\$394
Revenue Collected During FY 18:	\$12,846,938	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$13,281,799	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$516	\$526	\$513
Per Capita Expenditures:	\$533	\$514	\$503
Revenues over (under) Expenditures:	-\$434,861	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	56.62%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$7,520,534	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$302	\$449	\$396

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:	\$5,773,485	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,762,349	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$64,336	\$8,704,770	\$984,809
Per Capita Debt:	\$3	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Sangamon County		
Unit Code:	083/000/00	County:	Sangamon
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$108,706,412		
Equalized Assessed Valuation:	\$4,223,002,492		
Population:	195,348		
Employees:			
Full Time:	715		
Part Time:	86		
Salaries Paid:	\$36,735,256		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,305,271	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$170	\$435	\$394
Revenue Collected During FY 18:	\$85,995,864	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$86,302,898	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$440	\$526	\$513
Per Capita Expenditures:	\$442	\$514	\$503
Revenues over (under) Expenditures:	-\$307,034	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	38.70%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$33,397,035	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$171	\$449	\$396

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:	\$25,422,010	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$51,574,325	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$60,261,270	\$8,704,770	\$984,809
Per Capita Debt:	\$308	\$110	\$27
General Obligation Debt over EAV:	0.38%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Schuyler County		
Unit Code:	084/000/00	County:	Schuyler
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,266,791		
Equalized Assessed Valuation:	\$121,735,784		
Population:	7,035		
Employees:			
	Full Time:	48	
	Part Time:	75	
	Salaries Paid:	\$2,129,575	

Blended Component Units
Number Submitted = 1
Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,454,871	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$491	\$759	\$663
Revenue Collected During FY 18:	\$4,276,512	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$4,288,966	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$608	\$680	\$608
Per Capita Expenditures:	\$610	\$658	\$637
Revenues over (under) Expenditures:	-\$12,454	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	80.81%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$3,465,957	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$493	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,627,513	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	-\$828,136	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$256,306	\$63,086	\$15,000
Per Capita Debt:	\$36	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$570.825	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$81	\$42	\$
Revenue Collected During FY 18:	\$442.367	\$224,812	\$
Expenditures During FY 18:	\$563.618	\$309,868	\$
Per Capita Revenue:	\$63	\$43	\$
Per Capita Expenditures:	\$80	\$56	\$
Operating Income (loss):	-\$121.251	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	79.77%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$449.574	\$156,323	\$
Per Capita Ending Retained Earnings:	\$64	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Scott County		
Unit Code:	085/000/00	County:	Scott
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,231,656		
Equalized Assessed Valuation:	\$81,731,665		
Population:	5,002		
Employees:			
Full Time:	76		
Part Time:	41		
Salaries Paid:	\$2,425,583		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,565,094	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$1,113	\$759	\$663
Revenue Collected During FY 18:	\$2,808,682	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$2,935,631	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$562	\$680	\$608
Per Capita Expenditures:	\$587	\$658	\$637
Revenues over (under) Expenditures:	-\$126,949	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	185.25%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$5,438,145	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$1,087	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,917,192	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$1,520,953	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$15,000	\$63,086	\$15,000
Per Capita Debt:	\$3	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$908.328	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$182	\$42	\$
Revenue Collected During FY 18:	\$2,270.928	\$224,812	\$
Expenditures During FY 18:	\$2,511.446	\$309,868	\$
Per Capita Revenue:	\$454	\$43	\$
Per Capita Expenditures:	\$502	\$56	\$
Operating Income (loss):	-\$240.518	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	26.59%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$667.810	\$156,323	\$
Per Capita Ending Retained Earnings:	\$134	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Shelby County		
Unit Code:	086/000/00	County:	Shelby
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,132,972		
Equalized Assessed Valuation:	\$379,553,776		
Population:	34,183		
Employees:			
	Full Time:	77	
	Part Time:	16	
	Salaries Paid:	\$4,268,348	

Blended Component Units
Number Submitted = 1
Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,710,524	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$343	\$435	\$394
Revenue Collected During FY 18:	\$11,319,864	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$11,691,584	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$331	\$526	\$513
Per Capita Expenditures:	\$342	\$514	\$503
Revenues over (under) Expenditures:	-\$371,720	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	96.98%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$11,338,804	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$332	\$449	\$396

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:	\$6,662,145	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$4,676,659	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$12,685	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	St. Clair County		
Unit Code:	088/000/00	County:	St. Clair
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$194,517,565		
Equalized Assessed Valuation:	\$3,653,543,453		
Population:	262,500		
Employees:			
	Full Time:	855	
	Part Time:	168	
	Salaries Paid:	\$36,966,861	

Blended Component Units
Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$108,372,291	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$413	\$435	\$394
Revenue Collected During FY 18:	\$107,020,213	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$96,712,069	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$408	\$526	\$513
Per Capita Expenditures:	\$368	\$514	\$503
Revenues over (under) Expenditures:	\$10,308,144	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	107.46%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$103,924,625	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$396	\$449	\$396

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:	\$119,458,061	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$8,577,750	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$106,852,730	\$8,704,770	\$984,809
Per Capita Debt:	\$407	\$110	\$27
General Obligation Debt over EAV:	1.37%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$60,177,051	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$229	\$34	\$
Revenue Collected During FY 18:	\$3,687,205	\$1,596,577	\$
Expenditures During FY 18:	\$14,901,450	\$1,830,740	\$
Per Capita Revenue:	\$14	\$37	\$
Per Capita Expenditures:	\$57	\$40	\$
Operating Income (loss):	-\$11,214,245	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	374.40%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$55,790,366	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$213	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Stark County		
Unit Code:	087/000/00	County:	Stark
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,726,415		
Equalized Assessed Valuation:	\$136,232,025		
Population:	6,000		
Employees:			
Full Time:	24		
Part Time:	12		
Salaries Paid:	\$1,243,513		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,457,882	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$410	\$759	\$663
Revenue Collected During FY 18:	\$3,475,710	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$3,344,495	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$579	\$680	\$608
Per Capita Expenditures:	\$557	\$658	\$637
Revenues over (under) Expenditures:	\$131,215	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	77.41%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$2,589,097	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$432	\$780	\$660

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$186,345	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,938,369	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$252,649	\$1,115,064	\$1,124,198

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$28,219	\$63,086	\$15,000
Per Capita Debt:	\$5	\$9	\$3
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$241,379	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$42	\$
Revenue Collected During FY 18:	\$	\$224,812	\$
Expenditures During FY 18:	\$	\$309,868	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$56	\$
Operating Income (loss):	\$	-\$85,055	\$
Ratio of Retained Earnings to Expenditures:	0.00%	52.97%	0.00%
Ending Retained Earnings for FY 17:	\$	\$156,323	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Stephenson County		
Unit Code:	089/000/00	County:	Stephenson
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$46,110,921		
Equalized Assessed Valuation:	\$661,300,453		
Population:	47,711		
Employees:			
Full Time:	280		
Part Time:	74		
Salaries Paid:	\$13,590,616		

Blended Component Units
Number Submitted = 1 Public Health Foundation of Northwest Illinois

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,912,879	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$229	\$435	\$394
Revenue Collected During FY 18:	\$24,118,698	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$23,148,714	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$506	\$526	\$513
Per Capita Expenditures:	\$485	\$514	\$503
Revenues over (under) Expenditures:	\$969,984	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	49.75%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$11,516,473	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$241	\$449	\$396

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:	\$7,098,988	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$7,434,867	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,702,821	\$8,704,770	\$984,809
Per Capita Debt:	\$161	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,215,115	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$109	\$34	\$
Revenue Collected During FY 18:	\$5,999,931	\$1,596,577	\$
Expenditures During FY 18:	\$6,026,804	\$1,830,740	\$
Per Capita Revenue:	\$126	\$37	\$
Per Capita Expenditures:	\$126	\$40	\$
Operating Income (loss):	-\$26,873	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	78.05%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$4,704,019	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$99	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Tazewell County		
Unit Code:	090/000/00	County:	Tazewell
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$61,614,217		
Equalized Assessed Valuation:	\$2,741,103,965		
Population:	133,526		
Employees:			
Full Time:	346		
Part Time:	142		
Salaries Paid:	\$20,650,809		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,019,188	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$352	\$435	\$394
Revenue Collected During FY 18:	\$51,819,975	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$51,017,122	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$388	\$526	\$513
Per Capita Expenditures:	\$382	\$514	\$503
Revenues over (under) Expenditures:	\$802,853	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	102.60%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$52,344,093	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$392	\$449	\$396

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:	\$10,539,434	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$17,277,048	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,395,725	\$8,704,770	\$984,809
Per Capita Debt:	\$48	\$110	\$27
General Obligation Debt over EAV:	0.01%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Union County		
Unit Code:	091/000/00	County:	Union
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,815,949		
Equalized Assessed Valuation:	\$208,257,201		
Population:	17,808		
Employees:			
Full Time:	83		
Part Time:	32		
Salaries Paid:	\$3,852,233		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,450,698	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$194	\$435	\$394
Revenue Collected During FY 18:	\$9,141,679	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$9,299,751	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$513	\$526	\$513
Per Capita Expenditures:	\$522	\$514	\$503
Revenues over (under) Expenditures:	-\$158,072	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	37.07%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$3,447,054	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$194	\$449	\$396

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:	\$5,061,444	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$495,323	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$14,670,809	\$8,704,770	\$984,809
Per Capita Debt:	\$824	\$110	\$27
General Obligation Debt over EAV:	0.72%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Wabash County		
Unit Code:	093/000/00	County:	Wabash
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,664,312		
Equalized Assessed Valuation:	\$140,731,578		
Population:	11,947		
Employees:			
Full Time:	75		
Part Time:	10		
Salaries Paid:	\$1,991,124		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,918,995	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$830	\$435	\$394
Revenue Collected During FY 18:	\$7,159,581	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$7,291,997	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$599	\$526	\$513
Per Capita Expenditures:	\$610	\$514	\$503
Revenues over (under) Expenditures:	-\$132,416	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	134.09%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$9,777,929	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$818	\$449	\$396

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:	\$8,441,716	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,336,213	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Warren County		
Unit Code:	094/000/00	County:	Warren
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,659,346		
Equalized Assessed Valuation:	\$338,646,793		
Population:	17,167		
Employees:			
	Full Time:	51	
	Part Time:	24	
	Salaries Paid:	\$2,731,149	

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,690,424	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$506	\$435	\$394
Revenue Collected During FY 18:	\$9,215,345	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$8,654,775	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$537	\$526	\$513
Per Capita Expenditures:	\$504	\$514	\$503
Revenues over (under) Expenditures:	\$560,570	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	106.89%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$9,250,994	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$539	\$449	\$396

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:	\$7,955,301	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,005,073	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Washington County		
Unit Code:	095/000/00	County:	Washington
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,197,796		
Equalized Assessed Valuation:	\$282,620,408		
Population:	13,995		
Employees:			
Full Time:	84		
Part Time:	78		
Salaries Paid:	\$3,892,950		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,797,998	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$986	\$435	\$394
Revenue Collected During FY 18:	\$9,459,519	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$8,034,113	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$676	\$526	\$513
Per Capita Expenditures:	\$574	\$514	\$503
Revenues over (under) Expenditures:	\$1,425,406	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	189.48%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$15,223,404	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$1,088	\$449	\$396

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:	-\$23,603	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$14,451,587	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$715,000	\$8,704,770	\$984,809
Per Capita Debt:	\$51	\$110	\$27
General Obligation Debt over EAV:	0.25%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Wayne County		
Unit Code:	096/000/00	County:	Wayne
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,865,817		
Equalized Assessed Valuation:	\$180,747,202		
Population:	16,423		
Employees:			
Full Time:		65	
Part Time:		34	
Salaries Paid:		\$3,076,870	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,293,188	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$322	\$435	\$394
Revenue Collected During FY 18:	\$8,577,121	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$8,530,766	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$522	\$526	\$513
Per Capita Expenditures:	\$519	\$514	\$503
Revenues over (under) Expenditures:	\$46,355	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	62.59%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$5,339,545	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$325	\$449	\$396

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:	\$3,645,912	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,693,633	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$8,704,770	\$984,809
Per Capita Debt:	\$	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	White County		
Unit Code:	097/000/00	County:	White
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,020,110		
Equalized Assessed Valuation:	\$206,495,800		
Population:	13,938		
Employees:			
Full Time:	70		
Part Time:	49		
Salaries Paid:	\$3,327,691		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,681,898	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$408	\$435	\$394
Revenue Collected During FY 18:	\$7,896,644	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$8,018,191	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$567	\$526	\$513
Per Capita Expenditures:	\$575	\$514	\$503
Revenues over (under) Expenditures:	-\$121,547	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	71.44%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$5,728,188	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$411	\$449	\$396

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:	\$4,319,978	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,092,069	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$173,800	\$8,704,770	\$984,809
Per Capita Debt:	\$12	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$249.385	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$18	\$34	\$
Revenue Collected During FY 18:	\$1,048.982	\$1,596,577	\$
Expenditures During FY 18:	\$826.928	\$1,830,740	\$
Per Capita Revenue:	\$75	\$37	\$
Per Capita Expenditures:	\$59	\$40	\$
Operating Income (loss):	\$222.054	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	57.73%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$477.402	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$34	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Whiteside County		
Unit Code:	098/000/00	County:	Whiteside
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,774,823		
Equalized Assessed Valuation:	\$839,768,106		
Population:	56,118		
Employees:			
	Full Time:	282	
	Part Time:	94	
	Salaries Paid:	\$16,248,325	

Blended Component Units
Number Submitted = 1
E911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,040,841	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$571	\$435	\$394
Revenue Collected During FY 18:	\$36,024,168	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$29,649,432	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$642	\$526	\$513
Per Capita Expenditures:	\$528	\$514	\$503
Revenues over (under) Expenditures:	\$6,374,736	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	129.57%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$38,415,577	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$685	\$449	\$396

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:	\$23,378,007	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$717,569	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$211,646	\$8,704,770	\$984,809
Per Capita Debt:	\$4	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Will County		
Unit Code:	099/000/00	County:	Will
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$549,709,161		
Equalized Assessed Valuation:	\$20,277,434,014		
Population:	692,310		
Employees:			
Full Time:	2,050		
Part Time:	180		
Salaries Paid:	\$123,060,537		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$232,113,000	\$188,105,812	\$181,998,760
Per Capita Beginning Fund Balance:	\$335	\$335	\$349
Revenue Collected During FY 18:	\$328,539,337	\$253,049,881	\$251,935,526
Expenditures During FY 18:	\$300,643,912	\$236,560,268	\$228,133,138
Per Capita Revenue:	\$475	\$449	\$480
Per Capita Expenditures:	\$434	\$418	\$435
Revenues over (under) Expenditures:	\$27,895,425	\$16,489,610	\$16,678,700
Ratio of Fund Balance to Expenditures:	80.49%	85.83%	88.45%
Ending Fund Balance for FY 18:	\$241,980,783	\$198,564,195	\$189,671,561
Per Capita Ending Fund Balance:	\$350	\$354	\$365

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:	\$104,924,439	\$115,373,193	\$94,311,252
Total Unrestricted Net Assets:	-\$5,079,080	\$9,933,300	-\$2,019,855

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$481,643,954	\$248,083,467	\$243,996,197
Per Capita Debt:	\$696	\$410	\$409
General Obligation Debt over EAV:	1.49%	0.67%	0.55%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$76,213,257	\$37,104,343
Per Capita Beginning Retained Earnings for FY 18:	\$	\$125	\$68
Revenue Collected During FY 18:	\$	\$17,258,009	\$15,067,243
Expenditures During FY 18:	\$	\$17,134,895	\$15,731,729
Per Capita Revenue:	\$	\$33	\$41
Per Capita Expenditures:	\$	\$33	\$38
Operating Income (loss):	\$	\$123,114	-\$418,829
Ratio of Retained Earnings to Expenditures:	0.00%	420.78%	376.30%
Ending Retained Earnings for FY 17:	\$	\$77,372,269	\$36,656,136
Per Capita Ending Retained Earnings:	\$	\$126	\$66

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Williamson County		
Unit Code:	100/000/00	County:	Williamson
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,174,983		
Equalized Assessed Valuation:	\$1,030,650,066		
Population:	67,056		
Employees:			
Full Time:	250		
Part Time:			
Salaries Paid:	\$10,000,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,315,556	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$363	\$435	\$394
Revenue Collected During FY 18:	\$32,849,920	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$32,110,816	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$490	\$526	\$513
Per Capita Expenditures:	\$479	\$514	\$503
Revenues over (under) Expenditures:	\$739,104	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	76.82%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$24,669,094	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$368	\$449	\$396

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:	\$24,379,172	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$5,504,462	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$24,596,293	\$8,704,770	\$984,809
Per Capita Debt:	\$367	\$110	\$27
General Obligation Debt over EAV:	2.18%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Winnebago County		
Unit Code:	101/000/00	County:	Winnebago
Fiscal Year End:	9/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$199,070,419		
Equalized Assessed Valuation:	\$3,755,775,661		
Population:	284,081		
Employees:			
Full Time:	1,118		
Part Time:	92		
Salaries Paid:	\$65,231,311		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,730,990	\$188,105,812	\$181,998,760
Per Capita Beginning Fund Balance:	\$200	\$335	\$349
Revenue Collected During FY 18:	\$137,676,801	\$253,049,881	\$251,935,526
Expenditures During FY 18:	\$124,028,752	\$236,560,268	\$228,133,138
Per Capita Revenue:	\$485	\$449	\$480
Per Capita Expenditures:	\$437	\$418	\$435
Revenues over (under) Expenditures:	\$13,648,049	\$16,489,610	\$16,678,700
Ratio of Fund Balance to Expenditures:	51.99%	85.83%	88.45%
Ending Fund Balance for FY 18:	\$64,482,787	\$198,564,195	\$189,671,561
Per Capita Ending Fund Balance:	\$227	\$354	\$365

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:	\$56,489,784	\$115,373,193	\$94,311,252
Total Unrestricted Net Assets:	-\$42,201,586	\$9,933,300	-\$2,019,855

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$150,008,076	\$248,083,467	\$243,996,197
Per Capita Debt:	\$528	\$410	\$409
General Obligation Debt over EAV:	0.40%	0.67%	0.55%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,680,760	\$76,213,257	\$37,104,343
Per Capita Beginning Retained Earnings for FY 18:	\$38	\$125	\$68
Revenue Collected During FY 18:	\$15,075,511	\$17,258,009	\$15,067,243
Expenditures During FY 18:	\$16,554,354	\$17,134,895	\$15,731,729
Per Capita Revenue:	\$53	\$33	\$41
Per Capita Expenditures:	\$58	\$33	\$38
Operating Income (loss):	-\$1,478,843	\$123,114	-\$418,829
Ratio of Retained Earnings to Expenditures:	52.31%	420.78%	376.30%
Ending Retained Earnings for FY 17:	\$8,659,564	\$77,372,269	\$36,656,136
Per Capita Ending Retained Earnings:	\$30	\$126	\$66

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Woodford County		
Unit Code:	102/000/00	County:	Woodford
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,263,360		
Equalized Assessed Valuation:	\$906,925,573		
Population:	38,726		
Employees:			
Full Time:			111
Part Time:			45
Salaries Paid:			\$6,096,621

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,664,698	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$534	\$435	\$394
Revenue Collected During FY 18:	\$15,668,149	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$14,823,574	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$405	\$526	\$513
Per Capita Expenditures:	\$383	\$514	\$503
Revenues over (under) Expenditures:	\$844,575	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	147.06%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$21,800,204	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$563	\$449	\$396

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:	\$7,740,696	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$12,899,555	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$218,647	\$8,704,770	\$984,809
Per Capita Debt:	\$6	\$110	\$27
General Obligation Debt over EAV:	0.00%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$34	\$
Revenue Collected During FY 18:	\$	\$1,596,577	\$
Expenditures During FY 18:	\$	\$1,830,740	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	0.00%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$