

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Abington, Keithsberg & Ohio Grove # 2 Multi Township Tax		
Unit Code:	066/010/24	County:	Mercer
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,300		
Equalized Assessed Valuation:	\$31,389,902		
Population:	1,358		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$16,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,391	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$39	\$18,396	\$8
Revenue Collected During FY 18:	\$22,324	\$82,084	\$19,638
Expenditures During FY 18:	\$22,066	\$74,419	\$16,197
Per Capita Revenue:	\$16	\$1,425	\$6
Per Capita Expenditures:	\$16	\$654	\$6
Revenues over (under) Expenditures:	\$258	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	238.60%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$52,649	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$39	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Adams Co Public Water District		
Unit Code:	001/010/37	County:	Adams
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$278,126		
Equalized Assessed Valuation:	\$1		
Population:	377		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$53,401		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,085,420	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$10,837	\$18,396	\$8
Revenue Collected During FY 18:	\$270,938	\$82,084	\$19,638
Expenditures During FY 18:	\$313,053	\$74,419	\$16,197
Per Capita Revenue:	\$719	\$1,425	\$6
Per Capita Expenditures:	\$830	\$654	\$6
Revenues over (under) Expenditures:	-\$42,115	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1291.57%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$4,043,305	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10,725	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	-\$22,359	\$78,984	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,009,140	\$12,420,355	\$
Per Capita Debt:	\$2,677	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Adams Co. Soil And Water Conservation District		
Unit Code:	001/010/17	County:	Adams
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$59,989		
Equalized Assessed Valuation:	\$1,231,742,173		
Population:	67,159		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$256,267	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$79,820	\$82,084	\$19,638
Expenditures During FY 18:	\$46,058	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$33,762	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	629.70%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$290,029	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,500	\$11,461	\$
Total Unreserved Funds:	\$238,767	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Addison Creek River Conservancy District		
Unit Code:	016/010/14	County:	Cook
Fiscal Year End:	9/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$152,600		
Equalized Assessed Valuation:	\$260,004,640		
Population:	9,000		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$248,446	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$28	\$18,396	\$8
Revenue Collected During FY 18:	\$148,148	\$82,084	\$19,638
Expenditures During FY 18:	\$323,856	\$74,419	\$16,197
Per Capita Revenue:	\$16	\$1,425	\$6
Per Capita Expenditures:	\$36	\$654	\$6
Revenues over (under) Expenditures:	-\$175,708	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	22.46%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$72,738	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$72,738	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Afton-Pierce Multi Township Tax Assessment District		
Unit Code:	019/010/24	County:	DeKalb
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$29,175		
Equalized Assessed Valuation:	\$58,667,423		
Population:	1,315		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$17,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,740	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$19	\$18,396	\$8
Revenue Collected During FY 18:	\$25,136	\$82,084	\$19,638
Expenditures During FY 18:	\$24,120	\$74,419	\$16,197
Per Capita Revenue:	\$19	\$1,425	\$6
Per Capita Expenditures:	\$18	\$654	\$6
Revenues over (under) Expenditures:	\$1,016	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	106.78%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$25,756	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$20	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Alba-Lorraine-Yorktown-Cornwall Multi Township Tax Assessment		
Unit Code:	037/075/24	County:	HENRY
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,552		
Equalized Assessed Valuation:	\$38,130,043		
Population:	1,219		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$7,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,798	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$10,300	\$82,084	\$19,638
Expenditures During FY 18:	\$10,831	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	-\$531	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	150.19%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$16,267	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$16,267	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Albany-Garden Plain #4 Multi Township Tax Assessment District		
Unit Code:	098/030/24	County:	Whiteside
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,222		
Equalized Assessed Valuation:	\$41,216,774		
Population:	2,015		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$10,302		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,531	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$10,247	\$82,084	\$19,638
Expenditures During FY 18:	\$13,104	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$2,857	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	89.09%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$11,674	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,674	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Albers Sanitary District		
Unit Code:	014/010/16	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,000		
Equalized Assessed Valuation:	\$19,376,220		
Population:	1,157		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,928	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$32	\$18,396	\$8
Revenue Collected During FY 18:	\$4,952	\$82,084	\$19,638
Expenditures During FY 18:	\$1,315	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$3,637	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	3084.79%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$40,565	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$35	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Alexander Airport Authority		
Unit Code:	002/010/03	County:	Alexander
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$149,381		
Equalized Assessed Valuation:	\$15,042,798		
Population:	6,000		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$28,016		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$253,894	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$42	\$18,396	\$8
Revenue Collected During FY 18:	\$189,399	\$82,084	\$19,638
Expenditures During FY 18:	\$149,381	\$74,419	\$16,197
Per Capita Revenue:	\$32	\$1,425	\$6
Per Capita Expenditures:	\$25	\$654	\$6
Revenues over (under) Expenditures:	\$40,018	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	196.75%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$293,912	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$49	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$176,891	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$90,000	\$12,420,355	\$
Per Capita Debt:	\$15	\$33,825	\$
General Obligation Debt over EAV:	0.60%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Alexander Water Service District		
Unit Code:	069/010/19	County:	Morgan
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$137,082		
Equalized Assessed Valuation:	\$1		
Population:	168		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$8,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$318,000	\$12,420,355	\$
Per Capita Debt:	\$1,893	\$33,825	\$
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:	\$558.840	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$3.326	\$151,125	\$
Revenue Collected During FY 18:	\$115.923	\$5,027,817	\$
Expenditures During FY 18:	\$132.802	\$5,050,874	\$
Per Capita Revenue:	\$690	\$31,070	\$
Per Capita Expenditures:	\$790	\$30,083	\$
Operating Income (loss):	-\$16.879	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	408.10%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$541.961	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$3.226	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Allin Township Water Authority		
Unit Code:	064/060/41	County:	McLean
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$50,823		
Equalized Assessed Valuation:	\$24,598,877		
Population:	920		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$11,065	\$82,084	\$19,638
Expenditures During FY 18:	\$5,256	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$5,809	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	110.52%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$5,809	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Alma-Omega #4 Multi Township Tax Assessment District		
Unit Code:	058/010/24	County:	Marion
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,126		
Equalized Assessed Valuation:	\$15,146,788		
Population:	1,337		
Employees:			
Full Time:	5		
Part Time:			
Salaries Paid:	\$9,010		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,838	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$11,187	\$82,084	\$19,638
Expenditures During FY 18:	\$11,126	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$61	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	71.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$7,899	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$7,837	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Alto-Reynolds-Viola-Willow Creek Multi Township Tax Assessment		
Unit Code:	052/030/24	County:	Lee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,100		
Equalized Assessed Valuation:	\$77,896,573		
Population:	1,891		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,451	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$24	\$18,396	\$8
Revenue Collected During FY 18:	\$10,164	\$82,084	\$19,638
Expenditures During FY 18:	\$8,843	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$1,321	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	528.92%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$46,772	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$25	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$46,772	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Amboy-Lee Center Multi Township Tax Assessment District		
Unit Code:	052/010/24	County:	Lee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$83,050		
Equalized Assessed Valuation:	\$60,366,600		
Population:	3,550		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$12,399		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$64,872	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$18	\$18,396	\$8
Revenue Collected During FY 18:	\$29,679	\$82,084	\$19,638
Expenditures During FY 18:	\$22,993	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$6,686	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	311.22%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$71,558	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$20	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$71,558	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	America's Central Port District		
Unit Code:	057/010/25	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,204,174		
Equalized Assessed Valuation:	\$300,000,000		
Population:	35,686		
Employees:			
Full Time:		35	
Part Time:		2	
Salaries Paid:		\$2,033,452	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$19,935,094	\$12,420,355	\$
Per Capita Debt:	\$559	\$33,825	\$
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:	\$85,088,206	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2,384	\$151,125	\$
Revenue Collected During FY 18:	\$9,224,840	\$5,027,817	\$
Expenditures During FY 18:	\$12,877,359	\$5,050,874	\$
Per Capita Revenue:	\$259	\$31,070	\$
Per Capita Expenditures:	\$361	\$30,083	\$
Operating Income (loss):	-\$3,652,519	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	632.39%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$81,435,687	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2,282	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Anchor-Cropsey-Lawndale-Yates Multi Township Tax Assessment		
Unit Code:	064/010/24	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,899		
Equalized Assessed Valuation:	\$46,558,542		
Population:	953		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$6,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,039	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$10,000	\$82,084	\$19,638
Expenditures During FY 18:	\$7,899	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$2,101	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	229.65%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$18,140	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$19	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Andover-Lynn Multi Township Tax Assessment District
Unit Code:	037/050/24
County:	Henry
Fiscal Year End:	3/31/2018
Accounting Method:	Cash
Appropriation or Budget:	\$9,850
Equalized Assessed Valuation:	\$42,790,767
Population:	745
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	\$8,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,140	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$9,850	\$82,084	\$19,638
Expenditures During FY 18:	\$9,850	\$74,419	\$16,197
Per Capita Revenue:	\$13	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	21.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,140	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Apple River-Thompson Multi Township Tax Assessment District		
Unit Code:	043/010/24	County:	Jo Daviess
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,308		
Equalized Assessed Valuation:	\$69,812,441		
Population:	1,340		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$13,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,689	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$24,095	\$82,084	\$19,638
Expenditures During FY 18:	\$17,265	\$74,419	\$16,197
Per Capita Revenue:	\$18	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	\$6,830	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	194.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$33,519	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$25	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Arenzville-Bluff Springs_Hagener Multi Township Tax Assessment		
Unit Code:	009/010/24	County:	Cass
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,534		
Equalized Assessed Valuation:	\$39,855,573		
Population:	2,101		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$1,104		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,832	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$7,533	\$82,084	\$19,638
Expenditures During FY 18:	\$6,474	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$1,059	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	245.46%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$15,891	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$15,891	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ashley-Beaucoup-Richview #1 Multi Township Tax Assessment		
Unit Code:	095/010/24	County:	Washington
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$68,050		
Equalized Assessed Valuation:	\$89,550,772		
Population:	1,752		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$5,711	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,456	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$31	\$18,396	\$8
Revenue Collected During FY 18:	\$14,905	\$82,084	\$19,638
Expenditures During FY 18:	\$8,388	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$6,517	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	726.91%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$60,973	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$35	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$60,973	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ashmore-Charleston-Hutton-Seven Hickory #6 Multi Township Tax		
Unit Code:	015/030/24	County:	Coles
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$139,950		
Equalized Assessed Valuation:	\$297,832,300		
Population:	25,713		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$61,923		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$228,210	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$125,598	\$82,084	\$19,638
Expenditures During FY 18:	\$104,657	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$20,941	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	238.06%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$249,151	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$249,151	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ashton-Bradford Multi Township Tax Assessment District	
Unit Code:	052/040/24	County: Lee
Fiscal Year End:	3/31/2018	
Accounting Method:	Cash	
Appropriation or Budget:	\$16,500	
Equalized Assessed Valuation:	\$47,948,861	
Population:	1,509	
Employees:		
	Full Time:	
	Part Time:	5
	Salaries Paid:	\$9,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$35,168	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$23	\$18,396	\$8
Revenue Collected During FY 18:	\$14,736	\$82,084	\$19,638
Expenditures During FY 18:	\$11,403	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$3,333	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	337.64%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$38,501	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$26	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Astoria Township Cemetery District		
Unit Code:	029/003/04	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$75,600		
Equalized Assessed Valuation:	\$15,806,668		
Population:	1,464		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$24,360		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$55,685	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$38	\$18,396	\$8
Revenue Collected During FY 18:	\$42,154	\$82,084	\$19,638
Expenditures During FY 18:	\$35,404	\$74,419	\$16,197
Per Capita Revenue:	\$29	\$1,425	\$6
Per Capita Expenditures:	\$24	\$654	\$6
Revenues over (under) Expenditures:	\$6,750	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	176.35%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$62,435	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$43	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	August-Chili-Harmony- St. Marys "I" Multi Township Tax		
Unit Code:	034/050/24	County:	Hancock
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,150		
Equalized Assessed Valuation:	\$45,043,341		
Population:	767		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$9,906		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,465	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$28	\$18,396	\$8
Revenue Collected During FY 18:	\$14,506	\$82,084	\$19,638
Expenditures During FY 18:	\$13,742	\$74,419	\$16,197
Per Capita Revenue:	\$19	\$1,425	\$6
Per Capita Expenditures:	\$18	\$654	\$6
Revenues over (under) Expenditures:	\$764	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	161.76%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$22,229	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$29	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Aurora Civic Center Exposition and Auditorium Authority		
Unit Code:	045/010/09	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,652,827		
Equalized Assessed Valuation:	\$10,410,281,430		
Population:	201,110		
Employees:			
Full Time:		46	
Part Time:		353	
Salaries Paid:		\$6,360,818	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$21,057,977	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$105	\$151,125	\$
Revenue Collected During FY 18:	\$18,770,108	\$5,027,817	\$
Expenditures During FY 18:	\$19,067,275	\$5,050,874	\$
Per Capita Revenue:	\$93	\$31,070	\$
Per Capita Expenditures:	\$95	\$30,083	\$
Operating Income (loss):	-\$297,167	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	108.88%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$20,760,810	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$103	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Avena Township Cemetery District		
Unit Code:	026/010/04	County:	Fayette
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$35,400		
Equalized Assessed Valuation:	\$20,232,805		
Population:	2,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$12,601		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,040	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$27	\$18,396	\$8
Revenue Collected During FY 18:	\$23,944	\$82,084	\$19,638
Expenditures During FY 18:	\$22,188	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	\$1,756	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	257.84%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$57,209	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$29	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ayers-Raymond-SouthHomer Multi Township Tax Assessment District		
Unit Code:	010/010/24	County:	Champaign
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,975		
Equalized Assessed Valuation:	\$58,092,250		
Population:	2,472		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$16,565		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,495	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$23,975	\$82,084	\$19,638
Expenditures During FY 18:	\$21,280	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$2,695	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	188.86%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$40,190	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$16	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,190	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bald Hill-Blissville-Elk Prairie #1 Multi Township Tax Assessment		
Unit Code:	041/020/24	County:	Jefferson
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,285		
Equalized Assessed Valuation:	\$28,021,658		
Population:	1,896		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,340	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$5,441	\$82,084	\$19,638
Expenditures During FY 18:	\$6,773	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	-\$1,332	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	177.29%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$12,008	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,420	\$12,755	\$
Total Unrestricted Net Assets:	\$6,556	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Barnett-Waynesville Multi Township Tax Assessment District		
Unit Code:	020/005/24	County:	Dewitt
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,320		
Equalized Assessed Valuation:	\$30,374,657		
Population:	2,161		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$5,550		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,393	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$12,820	\$82,084	\$19,638
Expenditures During FY 18:	\$46,213	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$21	\$654	\$6
Revenues over (under) Expenditures:	-\$33,393	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bay Creek River Conservancy District		
Unit Code:	076/010/14	County:	Pope
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$178,596		
Equalized Assessed Valuation:	\$23,079,976		
Population:	3,300		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$165,905	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$50	\$18,396	\$8
Revenue Collected During FY 18:	\$18,320	\$82,084	\$19,638
Expenditures During FY 18:	\$7,090	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$11,230	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	2498.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$177,135	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$54	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bay Creek Watershed River Conservancy District		
Unit Code:	075/010/14	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$42,000		
Equalized Assessed Valuation:	\$87,360,939		
Population:	16,340		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,709	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$20,778	\$82,084	\$19,638
Expenditures During FY 18:	\$11,954	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$8,824	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	180.13%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$21,533	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Beardstown Sanitary District		
Unit Code:	009/010/16	County:	Cass
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$930,500		
Equalized Assessed Valuation:	\$27,712,051		
Population:	6,800		
Employees:			
Full Time:		4	
Part Time:		5	
Salaries Paid:	\$220,272		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,133,912	\$12,420,355	\$
Per Capita Debt:	\$902	\$33,825	\$
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:	\$2,282,265	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$336	\$151,125	\$
Revenue Collected During FY 18:	\$1,553,976	\$5,027,817	\$
Expenditures During FY 18:	\$776,711	\$5,050,874	\$
Per Capita Revenue:	\$229	\$31,070	\$
Per Capita Expenditures:	\$114	\$30,083	\$
Operating Income (loss):	\$777,265	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	402.73%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,128,053	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$460	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Beardstown Regional Flood Prevention District		
Unit Code:	009/005/60	County:	Cass
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,245,000		
Equalized Assessed Valuation:	\$43,809,755		
Population:	5,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$955,659	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$174	\$18,396	\$8
Revenue Collected During FY 18:	\$301,679	\$82,084	\$19,638
Expenditures During FY 18:	\$363,133	\$74,419	\$16,197
Per Capita Revenue:	\$55	\$1,425	\$6
Per Capita Expenditures:	\$66	\$654	\$6
Revenues over (under) Expenditures:	-\$61,454	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	246.25%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$894,205	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$163	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$894,205	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Beaver-Concord Multi Township Tax Assessment District		
Unit Code:	038/030/24	County:	Iroquois
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$12,556		
Equalized Assessed Valuation:	\$20,469,262		
Population:	1,135		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$5,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,778	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$44	\$18,396	\$8
Revenue Collected During FY 18:	\$12,607	\$82,084	\$19,638
Expenditures During FY 18:	\$7,745	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$4,862	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	705.49%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$54,640	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$48	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$4,908	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bell Plain-Hopewell-Richland-Roberts Multi Township Tax		
Unit Code:	059/010/24	County:	Marshall
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,563		
Equalized Assessed Valuation:	\$85,604,389		
Population:	2,333		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$8,750	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,425	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$10,445	\$82,084	\$19,638
Expenditures During FY 18:	\$12,589	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$2,144	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	351.74%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$44,281	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$19	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$44,281	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bellflower-Cheneys Grove-West Multi Township Tax Assessment		
Unit Code:	064/030/24	County:	McLean
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,705		
Equalized Assessed Valuation:	\$71,759,849		
Population:	1,792		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$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:	\$14,365	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$15,303	\$82,084	\$19,638
Expenditures During FY 18:	\$14,789	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$514	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	100.61%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$14,879	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Berlin-Westfield #6 Multi Township Tax Assessment District		
Unit Code:	006/045/24	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,675		
Equalized Assessed Valuation:	\$40,096,347		
Population:	1,822		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$775		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,925	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$7,995	\$82,084	\$19,638
Expenditures During FY 18:	\$7,049	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$946	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	239.34%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$16,871	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Berreman-Derinda-Pleasant Valley-Stockton-Wards Grove Multi		
Unit Code:	043/020/24	County:	Jo Daviess
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,300		
Equalized Assessed Valuation:	\$39,451,807		
Population:	3,418		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$19,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,243	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$7,242	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$7,242	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	41.44%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$3,001	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Berry-Arrington-Indian Prairie Multi Township Tax Assessment		
Unit Code:	096/020/24	County:	Wayne
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$18,800		
Equalized Assessed Valuation:	\$14,861,921		
Population:	990		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,966	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$19	\$18,396	\$8
Revenue Collected During FY 18:	\$14,729	\$82,084	\$19,638
Expenditures During FY 18:	\$14,294	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	\$435	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	135.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$19,401	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$20	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$19,401	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Berwyn Public Health District		
Unit Code:	016/010/13	County:	Cook
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$914,265		
Equalized Assessed Valuation:	\$600,456,432		
Population:	57,000		
Employees:			
Full Time:	12		
Part Time:			
Salaries Paid:	\$396,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,358,650	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$41	\$18,396	\$8
Revenue Collected During FY 18:	\$772,009	\$82,084	\$19,638
Expenditures During FY 18:	\$699,248	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	\$72,761	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	347.72%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,431,411	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$43	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$2,844,224	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bethel-Lamoine-Tenn #1 Multi Township Tax Assessment District														
Unit Code:	062/010/24	County:	Mcdonough												
Fiscal Year End:	3/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$12,900														
Equalized Assessed Valuation:	\$22,217,387														
Population:	1,191														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,861	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$18	\$18,396	\$8
Revenue Collected During FY 18:	\$7,196	\$82,084	\$19,638
Expenditures During FY 18:	\$7,955	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$759	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	252.70%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$20,102	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$17	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$20,102	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bible Grove-Hoosier-Pixley #3 Multi Township Tax Assessment		
Unit Code:	013/015/24	County:	Clay
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$39,716		
Equalized Assessed Valuation:	\$9,090,628		
Population:	1,538		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$9,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,486	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$13,671	\$82,084	\$19,638
Expenditures During FY 18:	\$21,537	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	-\$7,866	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	86.46%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$18,620	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$12	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Big Island River Conservancy District		
Unit Code:	081/010/14	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,230		
Equalized Assessed Valuation:	\$4,050,698		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$2,896		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$75,276	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$75	\$18,396	\$8
Revenue Collected During FY 18:	\$61,540	\$82,084	\$19,638
Expenditures During FY 18:	\$54,539	\$74,419	\$16,197
Per Capita Revenue:	\$62	\$1,425	\$6
Per Capita Expenditures:	\$55	\$654	\$6
Revenues over (under) Expenditures:	\$7,001	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	150.86%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$82,277	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$82	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Biggsville-Rozetta-Baldbluff #2 Multi Township Tax Assessment		
Unit Code:	036/010/24	County:	Henderson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,171		
Equalized Assessed Valuation:	\$37,422,846		
Population:	600		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$8,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,075	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$9,986	\$82,084	\$19,638
Expenditures During FY 18:	\$9,171	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$15	\$654	\$6
Revenues over (under) Expenditures:	\$815	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	86.03%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$7,890	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Blair-Oskaloosa-Larkinsburg #2 Multi Township Tax Assessment		
Unit Code:	013/010/24	County:	Clay
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,250		
Equalized Assessed Valuation:	\$17,942,248		
Population:	1,602		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$11,960		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,461	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$25,426	\$82,084	\$19,638
Expenditures During FY 18:	\$16,144	\$74,419	\$16,197
Per Capita Revenue:	\$16	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$9,282	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	308.12%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$49,743	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$31	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Blairsville Public Water District		
Unit Code:	100/005/37	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$190,890		
Equalized Assessed Valuation:	\$		
Population:	745		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$97,913		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$161,187	\$12,420,355	\$
Per Capita Debt:	\$216	\$33,825	\$
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:	\$401.191	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$539	\$151,125	\$
Revenue Collected During FY 18:	\$245.745	\$5,027,817	\$
Expenditures During FY 18:	\$267.426	\$5,050,874	\$
Per Capita Revenue:	\$330	\$31,070	\$
Per Capita Expenditures:	\$359	\$30,083	\$
Operating Income (loss):	-\$21.681	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	141.91%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$379.510	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$509	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bloomington-Normal Water Reclamation District		
Unit Code:	064/005/40	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,568,770		
Equalized Assessed Valuation:	\$2,759,725,097		
Population:	132,438		
Employees:			
	Full Time:	32	
	Part Time:	3	
	Salaries Paid:	\$2,375,669	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$30,399,040	\$12,420,355	\$
Per Capita Debt:	\$230	\$33,825	\$
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:	\$137,827,556	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,041	\$151,125	\$
Revenue Collected During FY 18:	\$14,349,227	\$5,027,817	\$
Expenditures During FY 18:	\$10,264,628	\$5,050,874	\$
Per Capita Revenue:	\$108	\$31,070	\$
Per Capita Expenditures:	\$78	\$30,083	\$
Operating Income (loss):	\$4,084,599	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1382.54%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$141,912,155	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,072	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Bloomington-Normal Airport Authority		
Unit Code:	064/010/03	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,765,851		
Equalized Assessed Valuation:	\$2,680,681,530		
Population:	132,902		
Employees:			
	Full Time:	22	
	Part Time:	23	
	Salaries Paid:	\$1,289,564	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,731,452	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$21	\$2,072	\$34
Revenue Collected During FY 18:	\$4,711,331	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$3,776,906	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$35	\$11,306	\$59
Per Capita Expenditures:	\$28	\$11,156	\$56
Revenues over (under) Expenditures:	\$934,425	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	79.24%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$2,992,666	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$23	\$2,215	\$31

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:	\$5,008,410	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$2,136,767	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$17,466,261	\$23,081,597	\$1,657,139
Per Capita Debt:	\$131	\$267	\$36
General Obligation Debt over EAV:	0.24%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$484.485	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$4	\$11	\$
Revenue Collected During FY 18:	\$159.216	\$342,749	\$
Expenditures During FY 18:	\$130.355	\$324,829	\$
Per Capita Revenue:	\$1	\$3	\$
Per Capita Expenditures:	\$1	\$3	\$
Operating Income (loss):	\$28.861	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	464.02%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$604.874	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$5	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	BLUE MOUND-PLEASANT VIEW Multi Township Tax		
Unit Code:	055/045/24	County:	MACON
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,361		
Equalized Assessed Valuation:	\$53,419,691		
Population:	2,371		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$1,021	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,245	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$11,662	\$82,084	\$19,638
Expenditures During FY 18:	\$9,193	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$2,469	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	170.93%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$15,714	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$15,714	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bluffdle-Walkerville-Woodvle #2 Multi Township Tax Assessment		
Unit Code:	031/010/24	County:	Greene
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,200		
Equalized Assessed Valuation:	\$13,000,000		
Population:	750		
Employees:			
Full Time:	6		
Part Time:			
Salaries Paid:	\$3,950		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,650	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$6,210	\$82,084	\$19,638
Expenditures During FY 18:	\$4,450	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$1,760	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	256.40%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$11,410	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,200	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bond Co Soil And Water Conservation District		
Unit Code:	003/010/17	County:	Bond
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$158,977		
Equalized Assessed Valuation:	\$222,206,093		
Population:	17,768		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$66,039		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$110,269	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$175,794	\$82,084	\$19,638
Expenditures During FY 18:	\$174,823	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$971	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	76.50%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$133,740	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,934	\$12,755	\$
Total Unrestricted Net Assets:	\$110,753	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$32,018	\$12,420,355	\$
Per Capita Debt:	\$2	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bond-Petty-Russell Multi Township Tax Assessment District		
Unit Code:	051/020/24	County:	Lawrence
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,000		
Equalized Assessed Valuation:	\$22,423,607		
Population:	1,864		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,088	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$6,768	\$82,084	\$19,638
Expenditures During FY 18:	\$6,653	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$115	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	213.48%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$14,203	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bonnie Brae-Forest Manor Sanitary District		
Unit Code:	099/010/16	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$332,409		
Equalized Assessed Valuation:	\$67,684,529		
Population:	500		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$27,974		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,062	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$580	\$18,396	\$8
Revenue Collected During FY 18:	\$294,022	\$82,084	\$19,638
Expenditures During FY 18:	\$171,516	\$74,419	\$16,197
Per Capita Revenue:	\$588	\$1,425	\$6
Per Capita Expenditures:	\$343	\$654	\$6
Revenues over (under) Expenditures:	\$122,506	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	240.54%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$412,568	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$825	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$412,568	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bonus #2 Multi Township Tax Assessment District		
Unit Code:	004/020/24	County:	Boone
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$207,990		
Equalized Assessed Valuation:	\$323,255,406		
Population:	17,638		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$141,493		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,935	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$145,696	\$82,084	\$19,638
Expenditures During FY 18:	\$166,568	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	-\$20,872	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	21.65%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$36,063	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$36,063	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Boone Co Conservation District		
Unit Code:	004/010/20	County:	Boone
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,834,169		
Equalized Assessed Valuation:	\$976,500,434		
Population:	53,500		
Employees:			
Full Time:	9		
Part Time:	6		
Salaries Paid:	\$539,415		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,926,072	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$55	\$2,072	\$34
Revenue Collected During FY 18:	\$1,307,226	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,136,744	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$24	\$11,306	\$59
Per Capita Expenditures:	\$21	\$11,156	\$56
Revenues over (under) Expenditures:	\$170,482	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	272.41%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$3,096,554	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$58	\$2,215	\$31

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:	\$1,374,929	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,313,402	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$20,000	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Boone Co Soil And Water Conservation District		
Unit Code:	004/010/17	County:	Boone
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$229,930		
Equalized Assessed Valuation:	\$893,344,235		
Population:	54,165		
Employees:			
	Full Time:	2	
	Part Time:		
	Salaries Paid:	\$79,350	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$198,670	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$296,187	\$82,084	\$19,638
Expenditures During FY 18:	\$257,261	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$38,926	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	102.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$263,375	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$105,247	\$12,755	\$
Total Unrestricted Net Assets:	\$132,140	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Boone County Historical Museum District		
Unit Code:	004/010/50	County:	Boone
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$257,050		
Equalized Assessed Valuation:	\$971,622,880		
Population:	4,641		
Employees:			
	Full Time:	1	
	Part Time:	3	
	Salaries Paid:	\$72,332	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$100,092	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$191,437	\$82,084	\$19,638
Expenditures During FY 18:	\$232,050	\$74,419	\$16,197
Per Capita Revenue:	\$41	\$1,425	\$6
Per Capita Expenditures:	\$50	\$654	\$6
Revenues over (under) Expenditures:	-\$40,613	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	25.63%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$59,479	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$46,537	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$730,866	\$12,420,355	\$
Per Capita Debt:	\$157	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bowdre-Sargent Multi Township Tax Assessment District		
Unit Code:	021/015/24	County:	Douglas
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$47,737		
Equalized Assessed Valuation:	\$34,683,874		
Population:	954		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$14,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,782	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$29	\$18,396	\$8
Revenue Collected During FY 18:	\$19,944	\$82,084	\$19,638
Expenditures During FY 18:	\$20,186	\$74,419	\$16,197
Per Capita Revenue:	\$21	\$1,425	\$6
Per Capita Expenditures:	\$21	\$654	\$6
Revenues over (under) Expenditures:	-\$242	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	136.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$27,540	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$29	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bowling Green-Carson-Loudon #3 Multi Township Tax Assessment		
Unit Code:	026/015/24	County:	Fayette
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,270		
Equalized Assessed Valuation:	\$20,872,211		
Population:	560		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$4,310		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,554	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$7,030	\$82,084	\$19,638
Expenditures During FY 18:	\$5,544	\$74,419	\$16,197
Per Capita Revenue:	\$13	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$1,486	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	108.95%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$6,040	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$6,040	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Braceville-Maine Multi Township Tax Assessment District		
Unit Code:	032/005/24	County:	Grundy
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,661		
Equalized Assessed Valuation:	\$136,606,152		
Population:	5,137		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$150		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,818	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$13,203	\$82,084	\$19,638
Expenditures During FY 18:	\$14,780	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$1,577	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	28.69%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$4,241	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$4,241	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Breese-Sugar Creek Multi Township Tax Assessment District		
Unit Code:	014/055/24	County:	Clinton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,000		
Equalized Assessed Valuation:	\$223,399,651		
Population:	11,601		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$9,305	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$30,018	\$82,084	\$19,638
Expenditures During FY 18:	\$10,751	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$19,267	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	179.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$19,267	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Brimfield Sanitary District		
Unit Code:	072/010/16	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$629,875		
Equalized Assessed Valuation:	\$12,566,701		
Population:	868		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$22,985		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$693.838	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$799	\$151,125	\$
Revenue Collected During FY 18:	\$43.260	\$5,027,817	\$
Expenditures During FY 18:	\$50.450	\$5,050,874	\$
Per Capita Revenue:	\$50	\$31,070	\$
Per Capita Expenditures:	\$58	\$30,083	\$
Operating Income (loss):	-\$7.190	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1361.05%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$686.648	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$791	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Brimfield-Millbrook #2 Multi Township Tax Assessment District		
Unit Code:	072/015/24	County:	Peoria
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,000		
Equalized Assessed Valuation:	\$46,810,286		
Population:	1,771		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$11,050		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,952	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$16,533	\$82,084	\$19,638
Expenditures During FY 18:	\$15,905	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$628	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	135.68%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$21,580	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$12	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Broadview-Westchester Joint Action Water Agency		
Unit Code:	016/015/55	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,107,015		
Equalized Assessed Valuation:	\$1		
Population:	24,677		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$201,822		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,427,137	\$12,420,355	\$
Per Capita Debt:	\$139	\$33,825	\$
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:	\$7,185,979	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$291	\$151,125	\$
Revenue Collected During FY 18:	\$6,666,069	\$5,027,817	\$
Expenditures During FY 18:	\$5,947,818	\$5,050,874	\$
Per Capita Revenue:	\$270	\$31,070	\$
Per Capita Expenditures:	\$241	\$30,083	\$
Operating Income (loss):	\$718,251	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	132.89%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$7,904,230	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$320	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Brookfield-Allen Multi Township Tax Assessment District		
Unit Code:	050/050/24	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,400		
Equalized Assessed Valuation:	\$505,622,994		
Population:	1,644		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$21,616		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$64,263	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$39	\$18,396	\$8
Revenue Collected During FY 18:	\$36,025	\$82,084	\$19,638
Expenditures During FY 18:	\$38,625	\$74,419	\$16,197
Per Capita Revenue:	\$22	\$1,425	\$6
Per Capita Expenditures:	\$23	\$654	\$6
Revenues over (under) Expenditures:	-\$2,600	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	159.65%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$61,663	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$38	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$61,663	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Brookfield-North Riverside Water Commission		
Unit Code:	016/005/38	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,324,967		
Equalized Assessed Valuation:	\$1,301,546,603		
Population:	42,000		
Employees:			
Full Time:		5	
Part Time:		4	
Salaries Paid:		\$441,526	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$15,731,940	\$12,420,355	\$
Per Capita Debt:	\$375	\$33,825	\$
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:	\$13,885,031	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$331	\$151,125	\$
Revenue Collected During FY 18:	\$9,187,910	\$5,027,817	\$
Expenditures During FY 18:	\$8,324,967	\$5,050,874	\$
Per Capita Revenue:	\$219	\$31,070	\$
Per Capita Expenditures:	\$198	\$30,083	\$
Operating Income (loss):	\$862,943	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	177.15%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$14,747,974	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$351	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	BROOKLYN-WYOMING Multi Township Tax Assessment District		
Unit Code:	052/080/24	County:	Lee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,650		
Equalized Assessed Valuation:	\$62,284,286		
Population:	2,178		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$1,575		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,771	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$16	\$18,396	\$8
Revenue Collected During FY 18:	\$18,990	\$82,084	\$19,638
Expenditures During FY 18:	\$14,528	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$4,462	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	263.17%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$38,233	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$38,233	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Brookville-Forreston Multi Township Tax Assessment District		
Unit Code:	071/010/24	County:	Ogle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$17,900		
Equalized Assessed Valuation:	\$36,626,884		
Population:	2,380		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,709	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$10	\$18,396	\$8
Revenue Collected During FY 18:	\$19,534	\$82,084	\$19,638
Expenditures During FY 18:	\$17,975	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$1,559	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	135.01%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$24,268	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Brown Co Soil And Water Conservation District		
Unit Code:	005/010/17	County:	Brown
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$230,671		
Equalized Assessed Valuation:	\$92,729,174		
Population:	6,716		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$41,560		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$344,863	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$51	\$18,396	\$8
Revenue Collected During FY 18:	\$241,696	\$82,084	\$19,638
Expenditures During FY 18:	\$230,670	\$74,419	\$16,197
Per Capita Revenue:	\$36	\$1,425	\$6
Per Capita Expenditures:	\$34	\$654	\$6
Revenues over (under) Expenditures:	\$11,026	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	154.28%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$355,889	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$53	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$355,887	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Brown Co #1 Multi Township Tax Assessment District		
Unit Code:	005/005/24	County:	Brown
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,660		
Equalized Assessed Valuation:	\$27,574,903		
Population:	360		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$6,975		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,556	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$63	\$18,396	\$8
Revenue Collected During FY 18:	\$11,317	\$82,084	\$19,638
Expenditures During FY 18:	\$7,654	\$74,419	\$16,197
Per Capita Revenue:	\$31	\$1,425	\$6
Per Capita Expenditures:	\$21	\$654	\$6
Revenues over (under) Expenditures:	\$3,663	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	371.20%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$28,412	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$79	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Brown Co #2 Multi Township Tax Assessment District		
Unit Code:	005/010/24	County:	Brown
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,140		
Equalized Assessed Valuation:	\$19,522,203		
Population:	1,239		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$7,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,521	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$16	\$18,396	\$8
Revenue Collected During FY 18:	\$10,206	\$82,084	\$19,638
Expenditures During FY 18:	\$10,598	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	-\$392	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	180.51%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$19,130	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Brushy Mound-Polk-Bird-Hilyard Multi Township Tax Assessment		
Unit Code:	056/030/24	County:	Macoupin
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,618		
Equalized Assessed Valuation:	\$54,804,384		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$13,300		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,397	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$14,478	\$82,084	\$19,638
Expenditures During FY 18:	\$15,618	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	-\$1,140	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	33.66%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$5,257	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Brushy-Raleigh Multi Township Tax Assessment District														
Unit Code:	082/010/24	County:	Saline												
Fiscal Year End:	3/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$12,000														
Equalized Assessed Valuation:	\$38,593,249														
Population:	1,962														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$82,609	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$42	\$18,396	\$8
Revenue Collected During FY 18:	\$13,302	\$82,084	\$19,638
Expenditures During FY 18:	\$11,762	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$1,540	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	715.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$84,149	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$43	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Buffalo-Prairie-Drury Multi Township Tax Assessment District		
Unit Code:	081/020/24	County:	Rock Island
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$28,400		
Equalized Assessed Valuation:	\$41,875,321		
Population:	1,621		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$11,675		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,386	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$54	\$18,396	\$8
Revenue Collected During FY 18:	\$27,987	\$82,084	\$19,638
Expenditures During FY 18:	\$17,617	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	\$10,370	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	554.90%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$97,756	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$60	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$97,756	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Buncombe Water Service District		
Unit Code:	039/001/19	County:	Jackson
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$369,783		
Equalized Assessed Valuation:	\$1		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$74,092		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,170,150	\$12,420,355	\$
Per Capita Debt:	\$975	\$33,825	\$
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:	\$221.074	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$184	\$151,125	\$
Revenue Collected During FY 18:	\$351.497	\$5,027,817	\$
Expenditures During FY 18:	\$369.783	\$5,050,874	\$
Per Capita Revenue:	\$293	\$31,070	\$
Per Capita Expenditures:	\$308	\$30,083	\$
Operating Income (loss):	-\$18.286	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	54.84%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$202.788	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$169	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bureau Co Soil And Water Conservation District		
Unit Code:	006/010/17	County:	Bureau
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$87,800		
Equalized Assessed Valuation:	\$633,971,715		
Population:	33,243		
Employees:			
	Full Time:	2	
	Part Time:	1	
	Salaries Paid:	\$79,440	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$851,782	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$26	\$18,396	\$8
Revenue Collected During FY 18:	\$150,874	\$82,084	\$19,638
Expenditures During FY 18:	\$159,469	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$8,595	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	528.75%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$843,187	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$25	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,500	\$12,755	\$
Total Unrestricted Net Assets:	\$920,342	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Burns-Galva-Weller Multi Township Tax Assessment District		
Unit Code:	037/065/24	County:	Henry
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,500		
Equalized Assessed Valuation:	\$110,767,054		
Population:	3,524		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$15,750		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,613	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$22,031	\$82,084	\$19,638
Expenditures During FY 18:	\$17,550	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$4,481	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	80.31%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$14,094	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Burnside Water Service District		
Unit Code:	044/010/19	County:	Johnson
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$723,659		
Equalized Assessed Valuation:	\$1		
Population:	2,000		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$156,741		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,326,000	\$12,420,355	\$
Per Capita Debt:	\$663	\$33,825	\$
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:	\$1,652,090	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$826	\$151,125	\$
Revenue Collected During FY 18:	\$701,077	\$5,027,817	\$
Expenditures During FY 18:	\$733,689	\$5,050,874	\$
Per Capita Revenue:	\$351	\$31,070	\$
Per Capita Expenditures:	\$367	\$30,083	\$
Operating Income (loss):	-\$32,612	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	220.73%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,619,478	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$810	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Burritt-Harrison Multi Township Tax Assessment District		
Unit Code:	101/020/24	County:	Winnebago
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$38,080		
Equalized Assessed Valuation:	\$64,822,277		
Population:	2,703		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$23,400		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,840	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$28,764	\$82,084	\$19,638
Expenditures During FY 18:	\$33,726	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	-\$4,962	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	29.29%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$9,878	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Burton-Gilmer-Honey Creek Multi Township Tax Assessment District		
Unit Code:	001/010/24	County:	Adams
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,513		
Equalized Assessed Valuation:	\$60,481,137		
Population:	2,800		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$7,275		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,599	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$7,481	\$82,084	\$19,638
Expenditures During FY 18:	\$8,942	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$1,461	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	191.66%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,138	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Bushnell-Prairie City-Macomb-Mound Multi Township Tax
Unit Code:	062/050/24
County:	MCDONOUGH
Fiscal Year End:	12/31/2018
Accounting Method:	Cash
Appropriation or Budget:	\$42,900
Equalized Assessed Valuation:	\$64,606,249
Population:	25,000
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,474	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$20,631	\$82,084	\$19,638
Expenditures During FY 18:	\$21,969	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	-\$1,338	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	96.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$21,136	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$21,136	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Butler Grove-Irving-Roundtree #3 Multi Township Tax Assessment		
Unit Code:	068/020/24	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,418		
Equalized Assessed Valuation:	\$35,307,164		
Population:	2,021		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$7,220		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,113	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$11,859	\$82,084	\$19,638
Expenditures During FY 18:	\$9,016	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$2,843	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	287.89%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$25,956	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$25,956	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Byron Museum District		
Unit Code:	071/010/50	County:	Ogle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$140,000		
Equalized Assessed Valuation:	\$140,000		
Population:	3,850		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$73,065		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$173,277	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$45	\$18,396	\$8
Revenue Collected During FY 18:	\$146,793	\$82,084	\$19,638
Expenditures During FY 18:	\$135,413	\$74,419	\$16,197
Per Capita Revenue:	\$38	\$1,425	\$6
Per Capita Expenditures:	\$35	\$654	\$6
Revenues over (under) Expenditures:	\$11,380	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	136.37%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$184,657	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$48	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$63,939	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$19,616	\$12,420,355	\$
Per Capita Debt:	\$5	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Byron Forest Preserve District		
Unit Code:	071/010/07	County:	Ogle
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,182,866		
Equalized Assessed Valuation:	\$713,231,767		
Population:	11,500		
Employees:			
Full Time:	17		
Part Time:	66		
Salaries Paid:	\$1,165,024		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$858,361	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$75	\$2,072	\$34
Revenue Collected During FY 18:	\$1,048,534	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,000,763	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$91	\$11,306	\$59
Per Capita Expenditures:	\$87	\$11,156	\$56
Revenues over (under) Expenditures:	\$47,771	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	92.24%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$923,132	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$80	\$2,215	\$31

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:	\$752,367	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,629,865	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,322,466	\$23,081,597	\$1,657,139
Per Capita Debt:	\$463	\$267	\$36
General Obligation Debt over EAV:	0.66%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,285,587	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$373	\$11	\$
Revenue Collected During FY 18:	\$844,676	\$342,749	\$
Expenditures During FY 18:	\$1,213,441	\$324,829	\$
Per Capita Revenue:	\$73	\$3	\$
Per Capita Expenditures:	\$106	\$3	\$
Operating Income (loss):	-\$368,765	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	335.24%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$4,067,974	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$354	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Calhoun Co Soil And Water Conservation District		
Unit Code:	007/010/17	County:	Calhoun
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$42,200		
Equalized Assessed Valuation:	\$90,173,837		
Population:	5,084		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$23,230		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$214,622	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$42	\$18,396	\$8
Revenue Collected During FY 18:	\$92,681	\$82,084	\$19,638
Expenditures During FY 18:	\$35,667	\$74,419	\$16,197
Per Capita Revenue:	\$18	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$57,014	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	761.59%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$271,636	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$53	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$254,079	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Camden-Littleton Water Commission		
Unit Code:	084/010/38	County:	Schuyler
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$232,500		
Equalized Assessed Valuation:	\$		
Population:	1,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$29,857		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$54,164	\$12,420,355	\$
Per Capita Debt:	\$54	\$33,825	\$
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:	\$626.417	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$626	\$151,125	\$
Revenue Collected During FY 18:	\$215.342	\$5,027,817	\$
Expenditures During FY 18:	\$201.280	\$5,050,874	\$
Per Capita Revenue:	\$215	\$31,070	\$
Per Capita Expenditures:	\$201	\$30,083	\$
Operating Income (loss):	\$14.062	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	318.20%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$640.479	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$640	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Capron Rescue Squad District		
Unit Code:	004/001/27	County:	Boone
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$641,870		
Equalized Assessed Valuation:	\$249,234,335		
Population:	15,000		
Employees:			
	Full Time:		
	Part Time:	26	
	Salaries Paid:	\$360,547	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,051	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$648,073	\$82,084	\$19,638
Expenditures During FY 18:	\$618,427	\$74,419	\$16,197
Per Capita Revenue:	\$43	\$1,425	\$6
Per Capita Expenditures:	\$41	\$654	\$6
Revenues over (under) Expenditures:	\$29,646	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	5.45%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$33,697	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	-\$115,289	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$227,693	\$12,420,355	\$
Per Capita Debt:	\$15	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Carbondale #1 Mosquito Abatement District		
Unit Code:	039/010/11	County:	Jackson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$104,492		
Equalized Assessed Valuation:	\$258,162,091		
Population:	26,066		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$53,967		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$128,373	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$104,530	\$82,084	\$19,638
Expenditures During FY 18:	\$102,492	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$2,038	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	127.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$130,411	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$130,411	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Carlyle Southwest Water Service District		
Unit Code:	014/015/19	County:	Clinton
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$339,500		
Equalized Assessed Valuation:	\$		
Population:	1,397		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$20,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$387,956	\$12,420,355	\$
Per Capita Debt:	\$278	\$33,825	\$
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:	\$1,702,867	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,219	\$151,125	\$
Revenue Collected During FY 18:	\$466,748	\$5,027,817	\$
Expenditures During FY 18:	\$414,951	\$5,050,874	\$
Per Capita Revenue:	\$334	\$31,070	\$
Per Capita Expenditures:	\$297	\$30,083	\$
Operating Income (loss):	\$51,797	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	422.86%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,754,664	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,256	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Carroll Co Soil And Water Conservation District		
Unit Code:	008/010/17	County:	Carroll
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$61,575		
Equalized Assessed Valuation:	\$		
Population:	14,518		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$33,232		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$127,397	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$117,807	\$82,084	\$19,638
Expenditures During FY 18:	\$55,427	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$62,380	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	342.39%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$189,777	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,665	\$12,755	\$
Total Unrestricted Net Assets:	\$170,112	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Cass Co Soil And Water Conservation District		
Unit Code:	009/010/17	County:	Cass
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$82,626		
Equalized Assessed Valuation:	\$158,670,869		
Population:	12,505		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$29,983	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$154,042	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$99,141	\$82,084	\$19,638
Expenditures During FY 18:	\$61,769	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$37,372	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	309.89%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$191,414	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$190,720	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Caterpillar Trail Public Water Service District		
Unit Code:	102/010/19	County:	Woodford
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,308,787		
Equalized Assessed Valuation:	\$1		
Population:	6,600		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$223,721		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,470,227	\$12,420,355	\$
Per Capita Debt:	\$829	\$33,825	\$
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:	\$3,409,245	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$517	\$151,125	\$
Revenue Collected During FY 18:	\$1,305,733	\$5,027,817	\$
Expenditures During FY 18:	\$1,115,575	\$5,050,874	\$
Per Capita Revenue:	\$198	\$31,070	\$
Per Capita Expenditures:	\$169	\$30,083	\$
Operating Income (loss):	\$190.158	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	322.65%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,599,403	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$545	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Cave-Eastern Multi Township Tax Assessment District		
Unit Code:	028/010/24	County:	Franklin
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,650		
Equalized Assessed Valuation:	\$63,402,329		
Population:	2,182		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$89,707	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$41	\$18,396	\$8
Revenue Collected During FY 18:	\$25,557	\$82,084	\$19,638
Expenditures During FY 18:	\$13,738	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$11,819	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	739.02%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$101,526	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$47	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$101,526	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Central Alexander Water Service District		
Unit Code:	002/005/19	County:	Alexander
Fiscal Year End:	2/28/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$385,628		
Equalized Assessed Valuation:	\$4,336,167		
Population:	835		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$92,300		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$607.108	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$727	\$151,125	\$
Revenue Collected During FY 18:	\$376.416	\$5,027,817	\$
Expenditures During FY 18:	\$363.720	\$5,050,874	\$
Per Capita Revenue:	\$451	\$31,070	\$
Per Capita Expenditures:	\$436	\$30,083	\$
Operating Income (loss):	\$12.696	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	164.38%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$597.896	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$716	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Central Alexander Co. Sanitary District		
Unit Code:	002/010/16	County:	Alexander
Fiscal Year End:	2/28/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$201,873		
Equalized Assessed Valuation:	\$15,042,798		
Population:	425		
Employees:			
	Full Time:		
	Part Time:	2	
	Salaries Paid:	\$10,849	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$750,000	\$12,420,355	\$
Per Capita Debt:	\$1,765	\$33,825	\$
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:	\$298.482	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$702	\$151,125	\$
Revenue Collected During FY 18:	\$103.844	\$5,027,817	\$
Expenditures During FY 18:	\$201.873	\$5,050,874	\$
Per Capita Revenue:	\$244	\$31,070	\$
Per Capita Expenditures:	\$475	\$30,083	\$
Operating Income (loss):	-\$98.029	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	99.30%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$200.453	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$472	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Central Lake County Joint Action Water Agency		
Unit Code:	049/020/55	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,444,574		
Equalized Assessed Valuation:	\$8,224,396,867		
Population:	215,062		
Employees:			
Full Time:		26	
Part Time:			
Salaries Paid:		\$2,361,587	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$51,864,673	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$241	\$2,072	\$34
Revenue Collected During FY 18:	\$25,923,640	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$13,135,226	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$121	\$11,306	\$59
Per Capita Expenditures:	\$61	\$11,156	\$56
Revenues over (under) Expenditures:	\$12,788,414	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	492.21%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$64,653,087	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$301	\$2,215	\$31

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,640,930	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$15,822,780	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$96,172,535	\$23,081,597	\$1,657,139
Per Capita Debt:	\$447	\$267	\$36
General Obligation Debt over EAV:	0.04%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Central Macoupin County Rural Public Water District		
Unit Code:	056/005/37	County:	Macoupin
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$775,000		
Equalized Assessed Valuation:	\$1		
Population:	700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,142,534	\$12,420,355	\$
Per Capita Debt:	\$3,061	\$33,825	\$
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:	\$1,720,868	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2.458	\$151,125	\$
Revenue Collected During FY 18:	\$655.814	\$5,027,817	\$
Expenditures During FY 18:	\$835.524	\$5,050,874	\$
Per Capita Revenue:	\$937	\$31,070	\$
Per Capita Expenditures:	\$1.194	\$30,083	\$
Operating Income (loss):	-\$179.710	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	184.45%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,541.158	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2.202	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Central Stickney Sanitary District		
Unit Code:	016/030/16	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$682,085		
Equalized Assessed Valuation:	\$40,861,368		
Population:	19,000		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$2,001,518		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$23,109	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	-\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$59,597	\$82,084	\$19,638
Expenditures During FY 18:	\$55,771	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$3,826	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-34.58%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$19,283	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	-\$19,283	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$1,400.163	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$74	\$151,125	\$
Revenue Collected During FY 18:	\$543.786	\$5,027,817	\$
Expenditures During FY 18:	\$603.729	\$5,050,874	\$
Per Capita Revenue:	\$29	\$31,070	\$
Per Capita Expenditures:	\$32	\$30,083	\$
Operating Income (loss):	-\$59.943	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	221.99%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,340.220	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$71	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Chambersburg-Fairmount-Perry Multi Township Tax Assessment		
Unit Code:	075/030/24	County:	Pike
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$27,300		
Equalized Assessed Valuation:	\$19,294,954		
Population:	984		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$7,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,539	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$23	\$18,396	\$8
Revenue Collected During FY 18:	\$2,433	\$82,084	\$19,638
Expenditures During FY 18:	\$11,627	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	-\$9,194	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Champaign Co Soil And Water Conservation District		
Unit Code:	010/010/17	County:	Champaign
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$465,212		
Equalized Assessed Valuation:	\$3,972,464,264		
Population:	209,399		
Employees:			
	Full Time:	3	
	Part Time:	5	
	Salaries Paid:	\$147,238	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$343,806	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$373,839	\$82,084	\$19,638
Expenditures During FY 18:	\$465,212	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$91,373	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	54.26%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$252,433	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,038	\$12,755	\$
Total Unrestricted Net Assets:	\$198,395	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Champaign County Forest Preserve District		
Unit Code:	010/010/07	County:	Champaign
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,625,790		
Equalized Assessed Valuation:	\$4,153,150,858		
Population:	209,983		
Employees:			
Full Time:		37	
Part Time:		80	
Salaries Paid:		\$2,192,218	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,056,289	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$15	\$2,072	\$34
Revenue Collected During FY 18:	\$4,000,039	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$3,597,974	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$19	\$11,306	\$59
Per Capita Expenditures:	\$17	\$11,156	\$56
Revenues over (under) Expenditures:	\$402,065	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	85.58%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$3,079,251	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$15	\$2,215	\$31

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:	\$508,818	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,774,857	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$284,273	\$23,081,597	\$1,657,139
Per Capita Debt:	\$1	\$267	\$36
General Obligation Debt over EAV:	0.01%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,045,085	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$5	\$11	\$
Revenue Collected During FY 18:	\$603,354	\$342,749	\$
Expenditures During FY 18:	\$789,007	\$324,829	\$
Per Capita Revenue:	\$3	\$3	\$
Per Capita Expenditures:	\$4	\$3	\$
Operating Income (loss):	-\$185,653	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	105.50%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$832,376	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$4	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Champaign-Urbana Public Health District		
Unit Code:	010/010/13	County:	Champaign
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,751,324		
Equalized Assessed Valuation:	\$2,240,836,084		
Population:	128,651		
Employees:			
Full Time:	108		
Part Time:	14		
Salaries Paid:	\$5,547,998		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,339,997	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$34	\$2,072	\$34
Revenue Collected During FY 18:	\$12,216,581	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$11,391,131	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$95	\$11,306	\$59
Per Capita Expenditures:	\$89	\$11,156	\$56
Revenues over (under) Expenditures:	\$825,450	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	43.60%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$4,966,379	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$39	\$2,215	\$31

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:	\$163,099	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$3,909,196	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$609,230	\$23,081,597	\$1,657,139
Per Capita Debt:	\$5	\$267	\$36
General Obligation Debt over EAV:	0.03%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Champaign-Urbana Mass Transit District		
Unit Code:	010/010/23	County:	Champaign
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,724,500		
Equalized Assessed Valuation:	\$2,590,053,157		
Population:	137,693		
Employees:			
Full Time:	252		
Part Time:	169		
Salaries Paid:	\$15,262,265		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,760,505	\$12,420,355	\$
Per Capita Debt:	\$27	\$33,825	\$
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:	\$84,402,993	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$613	\$151,125	\$
Revenue Collected During FY 18:	\$45,759,331	\$5,027,817	\$
Expenditures During FY 18:	\$43,714,345	\$5,050,874	\$
Per Capita Revenue:	\$332	\$31,070	\$
Per Capita Expenditures:	\$317	\$30,083	\$
Operating Income (loss):	\$2,044,986	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	194.21%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$84,898,697	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$617	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Chatsworth-Germanville #10 Multi Township Tax Assessment District		
Unit Code:	053/050/24	County:	Livingston
Fiscal Year End:	12/31/2018		
Accounting Method:			
Appropriation or Budget:		\$	
Equalized Assessed Valuation:			
Population:			
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Chestnut Street Lighting District		
Unit Code:	054/010/18	County:	Logan
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,541		
Equalized Assessed Valuation:	\$2,818,432		
Population:	246		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,230	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$42	\$18,396	\$8
Revenue Collected During FY 18:	\$8,586	\$82,084	\$19,638
Expenditures During FY 18:	\$5,723	\$74,419	\$16,197
Per Capita Revenue:	\$35	\$1,425	\$6
Per Capita Expenditures:	\$23	\$654	\$6
Revenues over (under) Expenditures:	\$2,863	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	228.78%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,093	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$53	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Chicago (Transit Authority) Mass Transit District		
Unit Code:	016/015/23	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,514,495.000		
Equalized Assessed Valuation:	\$150,817,077.698		
Population:	3,240,768		
Employees:			
Full Time:	9,423		
Part Time:	1,620		
Salaries Paid:	\$790,445,476		

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	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,207,860,000	\$12,420,355	\$
Per Capita Debt:	\$1,916	\$33,825	\$
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:	-\$626,846,000	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	-\$193	\$151,125	\$
Revenue Collected During FY 18:	\$1,955,792,592	\$5,027,817	\$
Expenditures During FY 18:	\$2,093,438,263	\$5,050,874	\$
Per Capita Revenue:	\$603	\$31,070	\$
Per Capita Expenditures:	\$646	\$30,083	\$
Operating Income (loss):	-\$137,645,671	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	-36.83%	109.10%	0.00%
Ending Retained Earnings for FY 17:	-\$770,955,000	\$4,681,250	\$
Per Capita Ending Retained Earnings:	-\$238	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Chicago Metropolitan Planning Agency		
Unit Code:	016/005/46	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,245,589		
Equalized Assessed Valuation:	\$1		
Population:	8,711,000		
Employees:			
	Full Time:	100	
	Part Time:		
	Salaries Paid:	\$7,994,819	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	-\$1,529,886	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$24,071,718	\$5,027,817	\$
Expenditures During FY 18:	\$23,008,004	\$5,050,874	\$
Per Capita Revenue:	\$3	\$31,070	\$
Per Capita Expenditures:	\$3	\$30,083	\$
Operating Income (loss):	\$1,063,714	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	-3.13%	109.10%	0.00%
Ending Retained Earnings for FY 17:	-\$720,992	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Chicago South Suburban Mass Transit District		
Unit Code:	016/010/23	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$417,835		
Equalized Assessed Valuation:	\$1		
Population:	120,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$102,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$1	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$2,005,748	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$17	\$151,125	\$
Revenue Collected During FY 18:	\$569,264	\$5,027,817	\$
Expenditures During FY 18:	\$504,504	\$5,050,874	\$
Per Capita Revenue:	\$5	\$31,070	\$
Per Capita Expenditures:	\$4	\$30,083	\$
Operating Income (loss):	\$64,760	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	410.40%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,070,508	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$17	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Christian Co Soil And Water Conservation District		
Unit Code:	011/010/17	County:	Christian
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$75,049		
Equalized Assessed Valuation:	\$		
Population:	34,298		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$36,901		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$69,157	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$83,764	\$82,084	\$19,638
Expenditures During FY 18:	\$71,093	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$12,671	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	115.10%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$81,828	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,500	\$12,755	\$
Total Unrestricted Net Assets:	\$73,328	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Christy-Lukin Multi Township Tax Assessment District		
Unit Code:	051/030/24	County:	Lawrence
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,000		
Equalized Assessed Valuation:	\$15,474,916		
Population:	4,140		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$6,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,720	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$9,627	\$82,084	\$19,638
Expenditures During FY 18:	\$8,713	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$914	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	454.88%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$39,634	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Clarendon Blackhawk Mosquito Abatement District		
Unit Code:	022/005/11	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,527		
Equalized Assessed Valuation:	\$610,970,935		
Population:	10,500		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,479	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$24,918	\$82,084	\$19,638
Expenditures During FY 18:	\$28,697	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$3,779	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	145.31%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$41,700	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$41,700	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Clark Co Soil And Water Conservation District		
Unit Code:	012/010/17	County:	Clark
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$240,000		
Equalized Assessed Valuation:	\$228,466,042		
Population:	15,767		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$63,695		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$82,408	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$263,285	\$82,084	\$19,638
Expenditures During FY 18:	\$237,530	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$15	\$654	\$6
Revenues over (under) Expenditures:	\$25,755	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	45.54%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$108,163	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$108,163	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Clark Edgar Rural Public Water District		
Unit Code:	012/005/37	County:	Clark
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,115,413		
Equalized Assessed Valuation:	\$223,381,428		
Population:	10,431		
Employees:			
Full Time:		8	
Part Time:		1	
Salaries Paid:	\$307,257		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$12,997,591	\$12,420,355	\$
Per Capita Debt:	\$1,246	\$33,825	\$
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:	\$12,367,434	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.186	\$151,125	\$
Revenue Collected During FY 18:	\$2,370,069	\$5,027,817	\$
Expenditures During FY 18:	\$2,115,413	\$5,050,874	\$
Per Capita Revenue:	\$227	\$31,070	\$
Per Capita Expenditures:	\$203	\$30,083	\$
Operating Income (loss):	\$254,656	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	596.67%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$12,622,090	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.210	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Clay Co Soil And Water Conservation District		
Unit Code:	013/010/17	County:	Clay
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$146,100		
Equalized Assessed Valuation:	\$170,626,359		
Population:	13,815		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$75,791		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$273,309	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$168,987	\$82,084	\$19,638
Expenditures During FY 18:	\$135,657	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$33,330	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	226.04%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$306,639	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$22	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,640	\$12,755	\$
Total Unrestricted Net Assets:	\$177,562	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Clay Co #4 Multi Township Tax Assessment District		
Unit Code:	013/020/24	County:	Clay
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,500		
Equalized Assessed Valuation:	\$30,909,914		
Population:	1,886		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$13,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,258	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$18	\$18,396	\$8
Revenue Collected During FY 18:	\$15,696	\$82,084	\$19,638
Expenditures During FY 18:	\$14,607	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$1,089	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	241.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$35,347	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$19	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Clayton-Camp Point Water Commission		
Unit Code:	001/010/38	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,878,000		
Equalized Assessed Valuation:	\$		
Population:	600		
Employees:			
Full Time:	5		
Part Time:			
Salaries Paid:	\$206,432		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,538,953	\$12,420,355	\$
Per Capita Debt:	\$5,898	\$33,825	\$
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:	\$7,894,349	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$13.157	\$151,125	\$
Revenue Collected During FY 18:	\$2,079,850	\$5,027,817	\$
Expenditures During FY 18:	\$1,574,946	\$5,050,874	\$
Per Capita Revenue:	\$3.466	\$31,070	\$
Per Capita Expenditures:	\$2.625	\$30,083	\$
Operating Income (loss):	\$504,904	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	533.30%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$8,399,251	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$13.999	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Clearview Sanitary District		
Unit Code:	064/020/16	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$29,000		
Equalized Assessed Valuation:	\$802,694		
Population:	100		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,778	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$148	\$18,396	\$8
Revenue Collected During FY 18:	\$10,078	\$82,084	\$19,638
Expenditures During FY 18:	\$16,842	\$74,419	\$16,197
Per Capita Revenue:	\$101	\$1,425	\$6
Per Capita Expenditures:	\$168	\$654	\$6
Revenues over (under) Expenditures:	-\$6,764	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	47.58%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$8,014	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$80	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Clinton Sanitary District		
Unit Code:	020/010/16	County:	Dewitt
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$937,110		
Equalized Assessed Valuation:	\$66,240,447		
Population:	7,500		
Employees:			
Full Time:	7		
Part Time:			
Salaries Paid:	\$258,898		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$207,014	\$12,420,355	\$
Per Capita Debt:	\$28	\$33,825	\$
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:	\$2,923,925	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$390	\$151,125	\$
Revenue Collected During FY 18:	\$726,616	\$5,027,817	\$
Expenditures During FY 18:	\$826,351	\$5,050,874	\$
Per Capita Revenue:	\$97	\$31,070	\$
Per Capita Expenditures:	\$110	\$30,083	\$
Operating Income (loss):	-\$99,735	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	341.77%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,824,190	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$377	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Clinton Co Soil And Water Conservation District		
Unit Code:	014/010/17	County:	Clinton
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$270,155		
Equalized Assessed Valuation:	\$624,526,782		
Population:	37,614		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$20,758		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,960	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$350,488	\$82,084	\$19,638
Expenditures During FY 18:	\$270,155	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$80,333	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	70.44%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$190,293	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,053	\$12,755	\$
Total Unrestricted Net Assets:	\$158,597	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Clinton County East Water Service District		
Unit Code:	014/010/19	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$419,250		
Equalized Assessed Valuation:	\$1		
Population:	1		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$414,000	\$12,420,355	\$
Per Capita Debt:	\$414,000	\$33,825	\$
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:	\$2,429,487	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2,429,487	\$151,125	\$
Revenue Collected During FY 18:	\$441,748	\$5,027,817	\$
Expenditures During FY 18:	\$419,250	\$5,050,874	\$
Per Capita Revenue:	\$441,748	\$31,070	\$
Per Capita Expenditures:	\$419,250	\$30,083	\$
Operating Income (loss):	\$22,498	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	584.85%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,451,985	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2,451,985	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Clover-Oxford Multi Township Tax Assessment District		
Unit Code:	037/070/24	County:	Henry
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,800		
Equalized Assessed Valuation:	\$51,963,454		
Population:	2,151		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$6,042		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,464	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$9,457	\$82,084	\$19,638
Expenditures During FY 18:	\$10,834	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$1,377	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	93.11%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$10,087	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Coal Valley Public Water District		
Unit Code:	100/010/37	County:	Williamson
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$749,136		
Equalized Assessed Valuation:	\$		
Population:	40,000		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$142,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$482,217	\$12,420,355	\$
Per Capita Debt:	\$12	\$33,825	\$
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:	\$1,632,830	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$41	\$151,125	\$
Revenue Collected During FY 18:	\$734,321	\$5,027,817	\$
Expenditures During FY 18:	\$749,136	\$5,050,874	\$
Per Capita Revenue:	\$18	\$31,070	\$
Per Capita Expenditures:	\$19	\$30,083	\$
Operating Income (loss):	-\$14,815	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	215.98%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,618,015	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$40	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Colchester Township Cemetery District		
Unit Code:	062/005/04	County:	Mcdonough
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$32,400		
Equalized Assessed Valuation:	\$17,079,604		
Population:	2,325		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$233,895	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$101	\$18,396	\$8
Revenue Collected During FY 18:	\$32,432	\$82,084	\$19,638
Expenditures During FY 18:	\$44,295	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$19	\$654	\$6
Revenues over (under) Expenditures:	-\$11,863	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	501.26%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$222,032	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$95	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$222,032	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Colchester-Tennessee #1 Road District		
Unit Code:	062/010/15	County:	Mcdonough
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$176,810		
Equalized Assessed Valuation:	\$23,725,526		
Population:	2,325		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$41,873		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$293,047	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$126	\$18,396	\$8
Revenue Collected During FY 18:	\$181,734	\$82,084	\$19,638
Expenditures During FY 18:	\$198,726	\$74,419	\$16,197
Per Capita Revenue:	\$78	\$1,425	\$6
Per Capita Expenditures:	\$85	\$654	\$6
Revenues over (under) Expenditures:	-\$16,992	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	138.91%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$276,055	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$119	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$276,055	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Coles Co Soil And Water Conservation District		
Unit Code:	015/010/17	County:	Coles
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$159,633		
Equalized Assessed Valuation:	\$698,808,781		
Population:	52,500		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$61,925		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$322,875	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$146,672	\$82,084	\$19,638
Expenditures During FY 18:	\$128,435	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$18,237	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	265.59%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$341,112	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,863	\$12,755	\$
Total Unrestricted Net Assets:	\$315,249	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Coles County Airport Authority		
Unit Code:	015/010/03	County:	Coles
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,517,355		
Equalized Assessed Valuation:	\$696,920,154		
Population:	51,979		
Employees:			
Full Time:		3	
Part Time:		6	
Salaries Paid:		\$245,400	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,997,800	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$327	\$2,072	\$34
Revenue Collected During FY 18:	\$1,699,558	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,523,011	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$33	\$11,306	\$59
Per Capita Expenditures:	\$29	\$11,156	\$56
Revenues over (under) Expenditures:	\$176,547	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	1127.66%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$17,174,347	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$330	\$2,215	\$31

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:	\$74,213	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,783,881	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Columbus & Liberty Multi Township Tax Assessment District		
Unit Code:	001/030/24	County:	Adams
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,094		
Equalized Assessed Valuation:	\$33,553,042		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$8,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,941	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$8,690	\$82,084	\$19,638
Expenditures During FY 18:	\$10,155	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$1,465	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	172.09%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,476	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$17,476	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Commonfields of Cahokia Water Service District		
Unit Code:	088/010/19	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,338,500		
Equalized Assessed Valuation:	\$40,000,000		
Population:	7,000		
Employees:			
Full Time:	13		
Part Time:			
Salaries Paid:	\$708,003		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$2,866,246	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$409	\$151,125	\$
Revenue Collected During FY 18:	\$3,182,227	\$5,027,817	\$
Expenditures During FY 18:	\$3,039,327	\$5,050,874	\$
Per Capita Revenue:	\$455	\$31,070	\$
Per Capita Expenditures:	\$434	\$30,083	\$
Operating Income (loss):	\$142,900	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	99.01%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,009,146	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$430	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Compromise-Harwood-Kerr Multi Township Tax Assessment District		
Unit Code:	010/020/24	County:	Champaign
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$18,686		
Equalized Assessed Valuation:	\$50,944,552		
Population:	2,350		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$12,587		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,377	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$18,686	\$82,084	\$19,638
Expenditures During FY 18:	\$20,226	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	-\$1,540	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	83.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$16,837	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Condit-East Bend-Hensley- Newcomb Multi Township Tax		
Unit Code:	010/030/24	County:	Champaign
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$43,708		
Equalized Assessed Valuation:	\$136,779,120		
Population:	3,506		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$23,110		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,593	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$31,114	\$82,084	\$19,638
Expenditures During FY 18:	\$32,600	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	-\$1,486	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	34.07%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$11,107	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Cooper-Cotton Hill Multi Township Tax Assessment District		
Unit Code:	083/010/24	County:	Sangamon
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$20,196		
Equalized Assessed Valuation:	\$46,682,546		
Population:	1,795		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$325		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,423	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$11,796	\$82,084	\$19,638
Expenditures During FY 18:	\$13,893	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	-\$2,097	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	203.89%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$28,326	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$16	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,326	\$12,755	\$
Total Unrestricted Net Assets:	\$20,000	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Cordova-Port Byron Multi Township Tax Assessment District		
Unit Code:	081/030/24	County:	Rock Island
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$63,520		
Equalized Assessed Valuation:	\$338,496,469		
Population:	2,342		
Employees:			
	Full Time:		
	Part Time:	2	
	Salaries Paid:	\$24,565	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,153	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$46,352	\$82,084	\$19,638
Expenditures During FY 18:	\$44,854	\$74,419	\$16,197
Per Capita Revenue:	\$20	\$1,425	\$6
Per Capita Expenditures:	\$19	\$654	\$6
Revenues over (under) Expenditures:	\$1,498	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	79.48%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$35,651	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$34,691	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Corinth Water Service District		
Unit Code:	100/010/19	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$940,397		
Equalized Assessed Valuation:	\$1		
Population:	4,500		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$139,993		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$480,734	\$12,420,355	\$
Per Capita Debt:	\$107	\$33,825	\$
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:	\$2,607.172	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$579	\$151,125	\$
Revenue Collected During FY 18:	\$849.335	\$5,027,817	\$
Expenditures During FY 18:	\$937.324	\$5,050,874	\$
Per Capita Revenue:	\$189	\$31,070	\$
Per Capita Expenditures:	\$208	\$30,083	\$
Operating Income (loss):	-\$87.989	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	297.99%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,793.171	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$621	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Cottage-Eldorado-Rector #3 Multi Township Tax Assessment District		
Unit Code:	082/030/24	County:	Saline
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$30,251		
Equalized Assessed Valuation:	\$57,361,966		
Population:	6,190		
Employees:			
	Full Time:	1	
	Part Time:	4	
	Salaries Paid:	\$18,864	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$78,990	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$30,252	\$82,084	\$19,638
Expenditures During FY 18:	\$30,662	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$410	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	256.28%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$78,580	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Council Hill-Guilford-Scales Mound Multi Township Tax		
Unit Code:	043/030/24	County:	Jo Daviess
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,200		
Equalized Assessed Valuation:	\$160,777.081		
Population:	1,969		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$14,770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,235	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$18,369	\$82,084	\$19,638
Expenditures During FY 18:	\$18,510	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	-\$141	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	11.31%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,094	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$2,095	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Covington-Hoyleton #3 Multi Township Tax Assessment District		
Unit Code:	095/030/24	County:	Washington
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$74,910		
Equalized Assessed Valuation:	\$26,931,664		
Population:	1,560		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$11,952	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,065	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$36	\$18,396	\$8
Revenue Collected During FY 18:	\$18,380	\$82,084	\$19,638
Expenditures During FY 18:	\$14,843	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$3,537	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	401.55%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$59,602	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$38	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$59,602	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Coyne Center Sanitary District														
Unit Code:	081/025/16	County:	Rock Island												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$50,470														
Equalized Assessed Valuation:	\$4,662,940														
Population:	500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">6</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$23,000</td> </tr> </table>			Full Time:				Part Time:	6			Salaries Paid:	\$23,000		
Full Time:															
Part Time:	6														
Salaries Paid:	\$23,000														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,312	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$99	\$18,396	\$8
Revenue Collected During FY 18:	\$48,292	\$82,084	\$19,638
Expenditures During FY 18:	\$43,709	\$74,419	\$16,197
Per Capita Revenue:	\$97	\$1,425	\$6
Per Capita Expenditures:	\$87	\$654	\$6
Revenues over (under) Expenditures:	\$4,583	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	152.39%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$66,609	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$133	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Crawford Hospital District		
Unit Code:	017/010/08	County:	Crawford
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,003,228		
Equalized Assessed Valuation:	\$455,399,899		
Population:	19,308		
Employees:			
Full Time:		343	
Part Time:		22	
Salaries Paid:		\$21,872,063	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,171,384	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$2,495	\$2,072	\$34
Revenue Collected During FY 18:	\$46,905,698	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$45,591,134	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$2,429	\$11,306	\$59
Per Capita Expenditures:	\$2,361	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,314,564	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	108.54%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$49,485,948	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$2,563	\$2,215	\$31

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:	\$3,099,836	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$21,761,143	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$12,174,743	\$23,081,597	\$1,657,139
Per Capita Debt:	\$631	\$267	\$36
General Obligation Debt over EAV:	2.61%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Crawford Co Soil And Water Conservation District		
Unit Code:	017/010/17	County:	Crawford
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$126,527		
Equalized Assessed Valuation:	\$455,399,899		
Population:	19,505		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$24,280	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,680	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$99,840	\$82,084	\$19,638
Expenditures During FY 18:	\$106,237	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$6,397	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	91.57%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$97,283	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,528	\$12,755	\$
Total Unrestricted Net Assets:	\$56,471	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$442,968	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$369,261	\$82,084	\$19,638
Expenditures During FY 18:	\$225,233	\$74,419	\$16,197
Per Capita Revenue:	\$19	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	\$144,028	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	260.62%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$586,996	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$30	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,524	\$12,755	\$
Total Unrestricted Net Assets:	\$585,472	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Crescent-Ash Grove Multi Township Tax Assessment District		
Unit Code:	038/020/24	County:	Iroquois
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,920		
Equalized Assessed Valuation:	\$31,545,834		
Population:	1,359		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,304	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$7,966	\$82,084	\$19,638
Expenditures During FY 18:	\$1,792	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$6,174	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	2258.82%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$40,478	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$30	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Cumberland Co Soil And Water Conservation District		
Unit Code:	018/010/17	County:	Cumberland
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$277,236		
Equalized Assessed Valuation:	\$149,055,310		
Population:	10,200		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$74,808		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,104	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$18	\$18,396	\$8
Revenue Collected During FY 18:	\$304,137	\$82,084	\$19,638
Expenditures During FY 18:	\$273,007	\$74,419	\$16,197
Per Capita Revenue:	\$30	\$1,425	\$6
Per Capita Expenditures:	\$27	\$654	\$6
Revenues over (under) Expenditures:	\$31,130	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	77.01%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$210,234	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$21	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,539	\$12,755	\$
Total Unrestricted Net Assets:	\$183,695	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Curran Gardner Public Water Service District		
Unit Code:	083/020/19	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,562,239		
Equalized Assessed Valuation:	\$		
Population:	5,000		
Employees:			
Full Time:	6		
Part Time:	4		
Salaries Paid:	\$373,010		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,060,533	\$12,420,355	\$
Per Capita Debt:	\$1,212	\$33,825	\$
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:	\$4,799,297	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$960	\$151,125	\$
Revenue Collected During FY 18:	\$1,709,637	\$5,027,817	\$
Expenditures During FY 18:	\$1,562,239	\$5,050,874	\$
Per Capita Revenue:	\$342	\$31,070	\$
Per Capita Expenditures:	\$312	\$30,083	\$
Operating Income (loss):	\$147,398	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	315.68%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$4,931,695	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$986	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dakota-Rock Grove Multi Township Tax Assessment District		
Unit Code:	089/020/24	County:	Stephenson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,050		
Equalized Assessed Valuation:	\$55,373,074		
Population:	2,268		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$517		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,076	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$10,219	\$82,084	\$19,638
Expenditures During FY 18:	\$7,928	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$2,291	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	345.19%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$27,367	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$12	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dale-Allin Multi Township Tax Assessment District		
Unit Code:	064/045/24	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,965		
Equalized Assessed Valuation:	\$65,191,443		
Population:	2,300		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$1,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,873	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$13,778	\$82,084	\$19,638
Expenditures During FY 18:	\$10,181	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$3,597	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	161.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$16,470	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dallas Rural Public Water District		
Unit Code:	034/005/37	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,063,952		
Equalized Assessed Valuation:	\$		
Population:	2,350		
Employees:			
Full Time:	6		
Part Time:	2		
Salaries Paid:	\$331,958		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$13,258,668	\$12,420,355	\$
Per Capita Debt:	\$5,642	\$33,825	\$
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:	\$7,516,682	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$3.199	\$151,125	\$
Revenue Collected During FY 18:	\$1,944,356	\$5,027,817	\$
Expenditures During FY 18:	\$2,063,952	\$5,050,874	\$
Per Capita Revenue:	\$827	\$31,070	\$
Per Capita Expenditures:	\$878	\$30,083	\$
Operating Income (loss):	-\$119,596	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	358.39%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$7,397,086	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$3.148	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Danforth-Iroquois Multi Township Tax Assessment District		
Unit Code:	038/040/24	County:	Iroquois
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,550		
Equalized Assessed Valuation:	\$28,942,310		
Population:	951		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,520	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$12,005	\$82,084	\$19,638
Expenditures During FY 18:	\$9,125	\$74,419	\$16,197
Per Capita Revenue:	\$13	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$2,880	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	146.85%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,400	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Danvers Twp Water Service District								
Unit Code:	064/010/19	County:	McLean						
Fiscal Year End:	4/30/2018								
Accounting Method:	Cash								
Appropriation or Budget:	\$46,807								
Equalized Assessed Valuation:	\$42,688,171								
Population:	1,925								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			Full Time:		Part Time:		Salaries Paid:	\$
Full Time:									
Part Time:									
Salaries Paid:	\$								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,017	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$28	\$18,396	\$8
Revenue Collected During FY 18:	\$12,700	\$82,084	\$19,638
Expenditures During FY 18:	\$6,115	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$6,585	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	991.04%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$60,602	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$31	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Danville Sanitary District		
Unit Code:	092/010/16	County:	Vermilion
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,201,620		
Equalized Assessed Valuation:	\$		
Population:	33,027		
Employees:			
Full Time:	20		
Part Time:	4		
Salaries Paid:	\$1,138,052		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$33,051,974	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,001	\$151,125	\$
Revenue Collected During FY 18:	\$4,685,062	\$5,027,817	\$
Expenditures During FY 18:	\$3,691,020	\$5,050,874	\$
Per Capita Revenue:	\$142	\$31,070	\$
Per Capita Expenditures:	\$112	\$30,083	\$
Operating Income (loss):	\$994,042	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	914.48%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$33,753,689	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,022	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Danville Public Building Commission		
Unit Code:	092/010/33	County:	Vermilion
Fiscal Year End:	10/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,992,715		
Equalized Assessed Valuation:	\$829,574,310		
Population:	77,909		
Employees:			
Full Time:	28		
Part Time:	5		
Salaries Paid:	\$1,476,817		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,678,109	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$34	\$2,072	\$34
Revenue Collected During FY 18:	\$8,308,547	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$9,152,163	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$107	\$11,306	\$59
Per Capita Expenditures:	\$117	\$11,156	\$56
Revenues over (under) Expenditures:	-\$843,616	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	-61.64%	138.36%	88.83%
Ending Fund Balance for FY 18:	-\$5,641,200	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	-\$72	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	-\$9,632,114	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,525,000	\$23,081,597	\$1,657,139
Per Capita Debt:	\$97	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Decatur Sanitary District		
Unit Code:	055/020/16	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,563,692		
Equalized Assessed Valuation:	\$1,040,851,217		
Population:	88,500		
Employees:			
Full Time:		54	
Part Time:		5	
Salaries Paid:		\$3,714,256	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$33,226,457	\$12,420,355	\$
Per Capita Debt:	\$375	\$33,825	\$
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:	\$103,848,133	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,173	\$151,125	\$
Revenue Collected During FY 18:	\$21,851,268	\$5,027,817	\$
Expenditures During FY 18:	\$14,911,928	\$5,050,874	\$
Per Capita Revenue:	\$247	\$31,070	\$
Per Capita Expenditures:	\$168	\$30,083	\$
Operating Income (loss):	\$6,939,340	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	742.95%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$110,787,473	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,252	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Decatur Public Building Commission		
Unit Code:	055/010/33	County:	Macon
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,334,310		
Equalized Assessed Valuation:	\$833,357,715		
Population:	72,174		
Employees:			
Full Time:	32		
Part Time:			
Salaries Paid:	\$1,272,289		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$4,209,335	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$58	\$151,125	\$
Revenue Collected During FY 18:	\$6,622,247	\$5,027,817	\$
Expenditures During FY 18:	\$5,332,688	\$5,050,874	\$
Per Capita Revenue:	\$92	\$31,070	\$
Per Capita Expenditures:	\$74	\$30,083	\$
Operating Income (loss):	\$1,289,559	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	103.12%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$5,498,894	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$76	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dekalb Co Soil And Water Conservation District		
Unit Code:	019/010/17	County:	Dekalb
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$149,191		
Equalized Assessed Valuation:	\$1,859,108,676		
Population:	105,160		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$62,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$175,991	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$217,769	\$82,084	\$19,638
Expenditures During FY 18:	\$160,474	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$57,295	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	113.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$181,853	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,500	\$12,755	\$
Total Unrestricted Net Assets:	\$174,353	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Dekalb County Forest Preserve District		
Unit Code:	019/010/07	County:	Dekalb
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,628,000		
Equalized Assessed Valuation:	\$1,966,416,016		
Population:	104,143		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$389,482		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,717,075	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$26	\$2,072	\$34
Revenue Collected During FY 18:	\$1,791,765	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,166,547	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$17	\$11,306	\$59
Per Capita Expenditures:	\$11	\$11,156	\$56
Revenues over (under) Expenditures:	\$625,218	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	241.89%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$2,821,761	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$27	\$2,215	\$31

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:	\$2,485,688	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$4,800,876	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$392,089	\$23,081,597	\$1,657,139
Per Capita Debt:	\$4	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dement-Lynnville Multi Township Tax Assessment District		
Unit Code:	071/030/24	County:	Ogle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,816		
Equalized Assessed Valuation:	\$156,247,040		
Population:	1,631		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$9,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,751	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$19,656	\$82,084	\$19,638
Expenditures During FY 18:	\$11,816	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$7,840	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	191.19%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$22,591	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Des Plaines Valley Mosquito Abatement District		
Unit Code:	016/010/11	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,507,918		
Equalized Assessed Valuation:	\$10,233,669.662		
Population:	370,000		
Employees:			
	Full Time:	6	
	Part Time:	26	
	Salaries Paid:	\$630,633	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$789,872	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$2	\$2,072	\$34
Revenue Collected During FY 18:	\$1,596,724	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,441,293	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$4	\$11,306	\$59
Per Capita Expenditures:	\$4	\$11,156	\$56
Revenues over (under) Expenditures:	\$155,431	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	62.43%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$899,761	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$2	\$2,215	\$31

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:	\$158,533	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,027,403	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Detroit-Flint-Montezuma Multi Township Tax Assessment District		
Unit Code:	075/060/24	County:	Pike
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,466		
Equalized Assessed Valuation:	\$20,394,686		
Population:	500		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,544		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,802	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$16	\$18,396	\$8
Revenue Collected During FY 18:	\$5,724	\$82,084	\$19,638
Expenditures During FY 18:	\$13,526	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$27	\$654	\$6
Revenues over (under) Expenditures:	-\$7,802	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dewey Community Water Service District														
Unit Code:	010/010/19	County:	Champaign												
Fiscal Year End:	4/30/2018														
Accounting Method:	Modified Accrual														
Appropriation or Budget:	\$42,133														
Equalized Assessed Valuation:	\$5,095,580														
Population:	223														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:			\$
Full Time:															
Part Time:															
Salaries Paid:			\$												

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$228,000	\$12,420,355	\$
Per Capita Debt:	\$1,022	\$33,825	\$
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:	\$20.731	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$93	\$151,125	\$
Revenue Collected During FY 18:	\$52.958	\$5,027,817	\$
Expenditures During FY 18:	\$42.133	\$5,050,874	\$
Per Capita Revenue:	\$237	\$31,070	\$
Per Capita Expenditures:	\$189	\$30,083	\$
Operating Income (loss):	\$10.825	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	74.90%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$31.556	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$142	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dewitt Co Soil And Water Conservation District		
Unit Code:	020/010/17	County:	Dewitt
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$91,678		
Equalized Assessed Valuation:	\$575,983,864		
Population:	16,226		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$46,851		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$321,532	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$159,973	\$82,084	\$19,638
Expenditures During FY 18:	\$91,678	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$68,295	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	425.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$389,827	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$24	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$400,998	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dewitt-Harp-Rutledge-Wilson Multi Township Tax Assessment		
Unit Code:	020/010/24	County:	Dewitt
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,000		
Equalized Assessed Valuation:	\$283,200,311		
Population:	1,050		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$9,660	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,538	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$11,005	\$82,084	\$19,638
Expenditures During FY 18:	\$10,280	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$725	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	138.75%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$14,263	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	District #13 Arispie,Ind,Wheat,Milo Multi Township Tax Assessment		
Unit Code:	006/030/24	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,800		
Equalized Assessed Valuation:	\$159,198,869		
Population:	1,829		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$6,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,612	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$10,809	\$82,084	\$19,638
Expenditures During FY 18:	\$13,185	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$2,376	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	32.13%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$4,236	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	District 5 (Corwin-Broadwell-Elkhart-Hurlbut) Multi Township		
Unit Code:	054/055/24	County:	Logan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,415		
Equalized Assessed Valuation:	\$74,869,939		
Population:	4,623		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$99,663	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$10,016	\$82,084	\$19,638
Expenditures During FY 18:	\$9,325	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$691	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1076.18%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$100,354	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$22	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$100,354	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dora-Marrowbone Multi Township Tax Assessment District		
Unit Code:	070/030/24	County:	Moultrie
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,700		
Equalized Assessed Valuation:	\$44,741,871		
Population:	1,896		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,735	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$24	\$18,396	\$8
Revenue Collected During FY 18:	\$20,938	\$82,084	\$19,638
Expenditures During FY 18:	\$17,950	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$2,988	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	271.44%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$48,723	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$26	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$48,723	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Douglas Co Soil And Water Conservation District		
Unit Code:	021/010/17	County:	Douglas
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,980		
Equalized Assessed Valuation:	\$380,181,269		
Population:	19,980		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$24,254	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$168,621	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$62,141	\$82,084	\$19,638
Expenditures During FY 18:	\$56,111	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$6,030	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	311.26%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$174,651	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,612	\$12,755	\$
Total Unrestricted Net Assets:	\$159,039	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Downers Grove Sanitary District		
Unit Code:	022/020/16	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,825,800		
Equalized Assessed Valuation:	\$2,930,987,803		
Population:	62,000		
Employees:			
Full Time:		35	
Part Time:		6	
Salaries Paid:		\$2,953,205	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,080,722	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$66	\$2,072	\$34
Revenue Collected During FY 18:	\$8,890,645	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$7,699,320	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$143	\$11,306	\$59
Per Capita Expenditures:	\$124	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,191,325	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	61.83%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$4,760,259	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$77	\$2,215	\$31

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:	\$1,460,522	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$2,335,240	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,794,868	\$23,081,597	\$1,657,139
Per Capita Debt:	\$61	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Drummer Township Cemetery District		
Unit Code:	027/010/04	County:	Ford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$105,700		
Equalized Assessed Valuation:	\$73,217,603		
Population:	3,898		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$51,337		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,837	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$96,836	\$82,084	\$19,638
Expenditures During FY 18:	\$84,340	\$74,419	\$16,197
Per Capita Revenue:	\$25	\$1,425	\$6
Per Capita Expenditures:	\$22	\$654	\$6
Revenues over (under) Expenditures:	\$12,496	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	41.89%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$35,333	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dry Grove & White Oak Multi Township Tax Assessment District		
Unit Code:	064/050/24	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,500		
Equalized Assessed Valuation:	\$99,726,803		
Population:	2,471		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$7,289	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,738	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$12,050	\$82,084	\$19,638
Expenditures During FY 18:	\$10,530	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$1,520	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	220.87%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$23,258	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dubois-Bolo #2 Multi Township Tax Assessment District		
Unit Code:	095/020/24	County:	Washington
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$70,385		
Equalized Assessed Valuation:	\$24,178,037		
Population:	1,167		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$13,339		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,954	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$47	\$18,396	\$8
Revenue Collected During FY 18:	\$20,379	\$82,084	\$19,638
Expenditures During FY 18:	\$14,877	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	\$5,502	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	406.37%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$60,456	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$52	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$60,456	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dupage Airport Authority		
Unit Code:	022/010/03	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,954,437		
Equalized Assessed Valuation:	\$36,377,894,196		
Population:	931,826		
Employees:			
Full Time:	56		
Part Time:	30		
Salaries Paid:	\$4,390,905		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$449,686	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$169,574,797	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$182	\$151,125	\$
Revenue Collected During FY 18:	\$34,071,554	\$5,027,817	\$
Expenditures During FY 18:	\$25,938,792	\$5,050,874	\$
Per Capita Revenue:	\$37	\$31,070	\$
Per Capita Expenditures:	\$28	\$30,083	\$
Operating Income (loss):	\$8,132,762	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	688.83%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$178,672,964	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$192	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dupage Water Commission		
Unit Code:	022/020/38	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$284,191,475		
Equalized Assessed Valuation:	\$37,203,230,204		
Population:	929,368		
Employees:			
Full Time:		32	
Part Time:			
Salaries Paid:	\$2,948,706		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$504,498,312	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$543	\$151,125	\$
Revenue Collected During FY 18:	\$130,499,153	\$5,027,817	\$
Expenditures During FY 18:	\$125,046,885	\$5,050,874	\$
Per Capita Revenue:	\$140	\$31,070	\$
Per Capita Expenditures:	\$135	\$30,083	\$
Operating Income (loss):	\$5,452,268	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	407.81%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$509,950,580	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$549	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Dupage County Forest Preserve District		
Unit Code:	022/010/07	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$152,460,596		
Equalized Assessed Valuation:	\$38,247,977,262		
Population:	930,622		
Employees:			
	Full Time:	280	
	Part Time:	43	
	Salaries Paid:	\$28,871,854	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$227,085,425	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$244	\$2,072	\$34
Revenue Collected During FY 18:	\$60,133,144	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$54,009,706	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$65	\$11,306	\$59
Per Capita Expenditures:	\$58	\$11,156	\$56
Revenues over (under) Expenditures:	\$6,123,438	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	408.15%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$220,438,546	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$237	\$2,215	\$31

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:	\$199,855,843	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	-\$34,818,058	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$198,344,596	\$23,081,597	\$1,657,139
Per Capita Debt:	\$213	\$267	\$36
General Obligation Debt over EAV:	0.31%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$23,738,823	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$26	\$11	\$
Revenue Collected During FY 18:	\$4,935,836	\$342,749	\$
Expenditures During FY 18:	\$6,163,168	\$324,829	\$
Per Capita Revenue:	\$5	\$3	\$
Per Capita Expenditures:	\$7	\$3	\$
Operating Income (loss):	-\$1,227,332	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	636.70%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$39,240,681	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$42	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dupo Mosquito Abatement District		
Unit Code:	088/010/11	County:	St. Clair
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,232		
Equalized Assessed Valuation:	\$38,515,192		
Population:	4,100		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$3,439		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,868	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$14,177	\$82,084	\$19,638
Expenditures During FY 18:	\$19,602	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$5,425	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	226.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$44,443	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,617	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Durand Sanitary District														
Unit Code:	101/010/16	County:	Winnebago												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$8,538														
Equalized Assessed Valuation:	\$14,706,359														
Population:	1,404														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$132,034	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$94	\$18,396	\$8
Revenue Collected During FY 18:	\$9,622	\$82,084	\$19,638
Expenditures During FY 18:	\$13,759	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	-\$4,137	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	929.55%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$127,897	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$91	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$127,897	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Durand-Laona Multi Township Tax Assessment District		
Unit Code:	101/010/24	County:	Winnebago
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,450		
Equalized Assessed Valuation:	\$71,793,764		
Population:	3,531		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$22,275		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,059	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$27,937	\$82,084	\$19,638
Expenditures During FY 18:	\$27,704	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$233	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	105.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$29,292	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$29,589	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Durham-Pilot Grove-Fountain Green "C" Multi Township Tax		
Unit Code:	034/025/24	County:	Hancock
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,795		
Equalized Assessed Valuation:	\$37,856,566		
Population:	974		
Employees:			
Full Time:	9		
Part Time:	1		
Salaries Paid:	\$9,133		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,256	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$60	\$18,396	\$8
Revenue Collected During FY 18:	\$20,019	\$82,084	\$19,638
Expenditures During FY 18:	\$11,795	\$74,419	\$16,197
Per Capita Revenue:	\$21	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	\$8,224	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	563.63%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$66,480	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$68	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Fork-Meridan-Clement #3 Multi Township Tax Assessment		
Unit Code:	014/015/24	County:	Clinton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,650		
Equalized Assessed Valuation:	\$30,623,775		
Population:	1,607		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$11,165		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$59,348	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$37	\$18,396	\$8
Revenue Collected During FY 18:	\$25,370	\$82,084	\$19,638
Expenditures During FY 18:	\$15,555	\$74,419	\$16,197
Per Capita Revenue:	\$16	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$9,815	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	444.64%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$69,163	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$43	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$69,163	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Joliet Sanitary District		
Unit Code:	099/015/16	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$465,634		
Equalized Assessed Valuation:	\$		
Population:	569		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$10,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$274,981	\$82,084	\$19,638
Expenditures During FY 18:	\$279,224	\$74,419	\$16,197
Per Capita Revenue:	\$483	\$1,425	\$6
Per Capita Expenditures:	\$491	\$654	\$6
Revenues over (under) Expenditures:	-\$4,243	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-1.52%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$4,243	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$302,332	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Joliet Street Lighting District														
Unit Code:	099/010/18	County:	Will												
Fiscal Year End:	7/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$10,000														
Equalized Assessed Valuation:	\$18,983,151														
Population:	500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,423	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$10,643	\$82,084	\$19,638
Expenditures During FY 18:	\$9,240	\$74,419	\$16,197
Per Capita Revenue:	\$21	\$1,425	\$6
Per Capita Expenditures:	\$18	\$654	\$6
Revenues over (under) Expenditures:	\$1,403	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	41.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$3,826	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Moreland Street Lighting District		
Unit Code:	099/020/18	County:	Will
Fiscal Year End:	7/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,709		
Equalized Assessed Valuation:	\$14,820,226		
Population:	10,000		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,565	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$20,068	\$82,084	\$19,638
Expenditures During FY 18:	\$14,805	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$5,263	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	309.54%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$45,828	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Nelson-Whitley Multi Township Tax Assessment District		
Unit Code:	070/010/24	County:	Moultrie
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,744		
Equalized Assessed Valuation:	\$37,409,537		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$9,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,939	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$17,940	\$82,084	\$19,638
Expenditures During FY 18:	\$13,744	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	\$4,196	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	81.02%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$11,135	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$4,196	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Oakland-Morgan #1 Multi Township Tax Assessment District		
Unit Code:	015/015/24	County:	Coles
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$18,535		
Equalized Assessed Valuation:	\$30,802,510		
Population:	1,747		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$14,463		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,271	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$18,129	\$82,084	\$19,638
Expenditures During FY 18:	\$18,356	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	-\$227	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	120.09%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$22,044	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$22,045	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Peoria Sanitary District		
Unit Code:	090/020/16	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$467,700		
Equalized Assessed Valuation:	\$76,438,990		
Population:	23,402		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$94,385		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,827	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$180,157	\$82,084	\$19,638
Expenditures During FY 18:	\$190,844	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	-\$10,687	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	35.18%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$67,140	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$67,880	\$12,755	\$
Total Unrestricted Net Assets:	\$135,020	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$113,179	\$12,420,355	\$
Per Capita Debt:	\$5	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	East Peoria Mass Transit District		
Unit Code:	090/010/23	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,099,350		
Equalized Assessed Valuation:	\$447,078,708		
Population:	22,739		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,938		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$164,357	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$7	\$2,072	\$34
Revenue Collected During FY 18:	\$2,036,060	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$2,033,236	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$90	\$11,306	\$59
Per Capita Expenditures:	\$89	\$11,156	\$56
Revenues over (under) Expenditures:	\$2,824	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	8.22%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$167,181	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$7	\$2,215	\$31

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:	\$137,007	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$169,723	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	East Side Public Health District		
Unit Code:	088/010/13	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,015,216		
Equalized Assessed Valuation:	\$197,509,502		
Population:	63,000		
Employees:			
Full Time:	43		
Part Time:	10		
Salaries Paid:	\$1,674,130		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,267,915	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$20	\$2,072	\$34
Revenue Collected During FY 18:	\$3,348,910	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$3,353,072	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$53	\$11,306	\$59
Per Capita Expenditures:	\$53	\$11,156	\$56
Revenues over (under) Expenditures:	-\$4,162	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	41.70%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$1,398,385	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$22	\$2,215	\$31

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:	\$877,876	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$2,875,029	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$357,517	\$23,081,597	\$1,657,139
Per Capita Debt:	\$6	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Eaton Water Service District		
Unit Code:	017/020/19	County:	Crawford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$380,735		
Equalized Assessed Valuation:	\$1		
Population:	912		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$31,813		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,430,000	\$12,420,355	\$
Per Capita Debt:	\$1,568	\$33,825	\$
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:	\$744.615	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$816	\$151,125	\$
Revenue Collected During FY 18:	\$273.110	\$5,027,817	\$
Expenditures During FY 18:	\$380.735	\$5,050,874	\$
Per Capita Revenue:	\$299	\$31,070	\$
Per Capita Expenditures:	\$417	\$30,083	\$
Operating Income (loss):	-\$107.625	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	167.31%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$636.990	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$698	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edgar Co Soil And Water Conservation District		
Unit Code:	023/010/17	County:	Edgar
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$131,043		
Equalized Assessed Valuation:	\$322,274,452		
Population:	19,410		
Employees:			
	Full Time:	1	
	Part Time:		
	Salaries Paid:	\$49,800	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,312	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$128,596	\$82,084	\$19,638
Expenditures During FY 18:	\$128,815	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$219	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	45.10%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$58,093	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,642	\$12,755	\$
Total Unrestricted Net Assets:	\$43,452	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #1 Road District		
Unit Code:	024/010/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$53,513		
Equalized Assessed Valuation:	\$4,180,348		
Population:	900		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$7,410		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,329	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$33	\$18,396	\$8
Revenue Collected During FY 18:	\$66,937	\$82,084	\$19,638
Expenditures During FY 18:	\$44,513	\$74,419	\$16,197
Per Capita Revenue:	\$74	\$1,425	\$6
Per Capita Expenditures:	\$49	\$654	\$6
Revenues over (under) Expenditures:	\$22,424	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	116.26%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$51,753	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$58	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #14 Road District		
Unit Code:	024/090/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$37,782		
Equalized Assessed Valuation:	\$3,709,350		
Population:	205		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$8,920		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,390	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$35,309	\$82,084	\$19,638
Expenditures During FY 18:	\$37,782	\$74,419	\$16,197
Per Capita Revenue:	\$172	\$1,425	\$6
Per Capita Expenditures:	\$184	\$654	\$6
Revenues over (under) Expenditures:	-\$2,473	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	2.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$917	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,293	\$12,420,355	\$
Per Capita Debt:	\$26	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #15 Road District		
Unit Code:	024/100/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,221		
Equalized Assessed Valuation:	\$4,022,820		
Population:	500		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$9,180		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,891	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$27,977	\$82,084	\$19,638
Expenditures During FY 18:	\$23,221	\$74,419	\$16,197
Per Capita Revenue:	\$56	\$1,425	\$6
Per Capita Expenditures:	\$46	\$654	\$6
Revenues over (under) Expenditures:	\$4,756	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	50.16%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$11,647	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$23	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$11,647	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #2 Road District		
Unit Code:	024/020/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$43,909		
Equalized Assessed Valuation:	\$3,592,117		
Population:	585		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$11,153		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,945	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$68	\$18,396	\$8
Revenue Collected During FY 18:	\$17,058	\$82,084	\$19,638
Expenditures During FY 18:	\$46,552	\$74,419	\$16,197
Per Capita Revenue:	\$29	\$1,425	\$6
Per Capita Expenditures:	\$80	\$654	\$6
Revenues over (under) Expenditures:	-\$29,494	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	22.45%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$10,451	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #3 Road District		
Unit Code:	024/030/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$49,650		
Equalized Assessed Valuation:	\$6,102,351		
Population:	365		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$11,730		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,501	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$29	\$18,396	\$8
Revenue Collected During FY 18:	\$50,480	\$82,084	\$19,638
Expenditures During FY 18:	\$46,605	\$74,419	\$16,197
Per Capita Revenue:	\$138	\$1,425	\$6
Per Capita Expenditures:	\$128	\$654	\$6
Revenues over (under) Expenditures:	\$3,875	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	31.88%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$14,857	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$41	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$14,857	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$8,700	\$12,420,355	\$
Per Capita Debt:	\$24	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #4 & 12 Road District		
Unit Code:	024/040/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$49,471		
Equalized Assessed Valuation:	\$5,225,935		
Population:	560		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$5,743		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,004	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$36	\$18,396	\$8
Revenue Collected During FY 18:	\$50,615	\$82,084	\$19,638
Expenditures During FY 18:	\$32,570	\$74,419	\$16,197
Per Capita Revenue:	\$90	\$1,425	\$6
Per Capita Expenditures:	\$58	\$654	\$6
Revenues over (under) Expenditures:	\$18,045	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	116.82%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$38,049	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$68	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$38,049	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #5 & 11 Road District		
Unit Code:	024/050/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$23,750		
Equalized Assessed Valuation:	\$5,368,239		
Population:	500		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$11,570		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,913	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$24	\$18,396	\$8
Revenue Collected During FY 18:	\$39,614	\$82,084	\$19,638
Expenditures During FY 18:	\$48,985	\$74,419	\$16,197
Per Capita Revenue:	\$79	\$1,425	\$6
Per Capita Expenditures:	\$98	\$654	\$6
Revenues over (under) Expenditures:	-\$9,371	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	5.19%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,542	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$2,542	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #6 Road District		
Unit Code:	024/060/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$61,122		
Equalized Assessed Valuation:	\$5,375,044		
Population:	900		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$9,450		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,273	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$98	\$18,396	\$8
Revenue Collected During FY 18:	\$49,450	\$82,084	\$19,638
Expenditures During FY 18:	\$33,373	\$74,419	\$16,197
Per Capita Revenue:	\$55	\$1,425	\$6
Per Capita Expenditures:	\$37	\$654	\$6
Revenues over (under) Expenditures:	\$16,077	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	312.68%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$104,350	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$116	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$104,350	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #7 Road District		
Unit Code:	024/070/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,263		
Equalized Assessed Valuation:	\$4,410,527		
Population:	210		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,258	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$92	\$18,396	\$8
Revenue Collected During FY 18:	\$20,669	\$82,084	\$19,638
Expenditures During FY 18:	\$26,639	\$74,419	\$16,197
Per Capita Revenue:	\$98	\$1,425	\$6
Per Capita Expenditures:	\$127	\$654	\$6
Revenues over (under) Expenditures:	-\$5,970	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	49.88%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,288	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$63	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #8 & #10 Road District		
Unit Code:	024/080/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$47,768		
Equalized Assessed Valuation:	\$5,259,200		
Population:	100		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$6,345		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$234	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$47,768	\$82,084	\$19,638
Expenditures During FY 18:	\$45,790	\$74,419	\$16,197
Per Capita Revenue:	\$478	\$1,425	\$6
Per Capita Expenditures:	\$458	\$654	\$6
Revenues over (under) Expenditures:	\$1,978	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	4.83%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,212	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$22	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards Co Soil And Water Conservation District		
Unit Code:	024/010/17	County:	Edwards
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$50,195		
Equalized Assessed Valuation:	\$58,529,393		
Population:	6,486		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$6,275	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,804	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$54,540	\$82,084	\$19,638
Expenditures During FY 18:	\$39,142	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$15,398	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	156.36%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$61,202	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Effingham Water Service District		
Unit Code:	025/010/19	County:	Effingham
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$298,700		
Equalized Assessed Valuation:	\$234,757,186		
Population:	2,200		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$135,056		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$473,922	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$215	\$18,396	\$8
Revenue Collected During FY 18:	\$518,850	\$82,084	\$19,638
Expenditures During FY 18:	\$445,596	\$74,419	\$16,197
Per Capita Revenue:	\$236	\$1,425	\$6
Per Capita Expenditures:	\$203	\$654	\$6
Revenues over (under) Expenditures:	\$73,254	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	122.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$547,176	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$249	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$547,176	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Effingham Co Soil And Water Conservation District		
Unit Code:	025/010/17	County:	Effingham
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$257,659		
Equalized Assessed Valuation:	\$760,758,764		
Population:	34,371		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$45,616		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$525,050	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$379,917	\$82,084	\$19,638
Expenditures During FY 18:	\$291,552	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$88,365	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	210.40%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$613,415	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,543	\$12,755	\$
Total Unrestricted Net Assets:	\$583,871	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Eliza-Duncan-Perryton Multi Township Tax Assessment District		
Unit Code:	066/020/24	County:	Mercer
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$12,269		
Equalized Assessed Valuation:	\$30,669,743		
Population:	1,400		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$10,725		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,396	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$23	\$18,396	\$8
Revenue Collected During FY 18:	\$13,551	\$82,084	\$19,638
Expenditures During FY 18:	\$12,269	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$1,282	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	274.50%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$33,678	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$24	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Elverado Water Service District		
Unit Code:	073/015/19	County:	Perry
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,299,150		
Equalized Assessed Valuation:	\$1		
Population:	700		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$22,246		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$336,496	\$12,420,355	\$
Per Capita Debt:	\$481	\$33,825	\$
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:	\$639,307	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$913	\$151,125	\$
Revenue Collected During FY 18:	\$170,938	\$5,027,817	\$
Expenditures During FY 18:	\$229,915	\$5,050,874	\$
Per Capita Revenue:	\$244	\$31,070	\$
Per Capita Expenditures:	\$328	\$30,083	\$
Operating Income (loss):	-\$58,977	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	252.41%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$580,330	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$829	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Emma-Hawthorne-Heralds Prairie Multi Township Tax Assessment		
Unit Code:	097/010/24	County:	White
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$17,500		
Equalized Assessed Valuation:	\$44,113,039		
Population:	1,256		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$6,836		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,723	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$18,793	\$82,084	\$19,638
Expenditures During FY 18:	\$11,383	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$7,410	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	203.22%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$23,133	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Erienna-Nettle Creek Multi Township Tax Assessment District		
Unit Code:	032/015/24	County:	Grundy
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,968		
Equalized Assessed Valuation:	\$104,653,988		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$13,986		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$75,975	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$30	\$18,396	\$8
Revenue Collected During FY 18:	\$11,793	\$82,084	\$19,638
Expenditures During FY 18:	\$16,588	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$4,795	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	429.11%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$71,180	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$28	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$70,659	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Erin-Kent Multi Township Tax Assessment District		
Unit Code:	089/030/24	County:	Stephenson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,500		
Equalized Assessed Valuation:	\$37,597,202		
Population:	1,112		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$370		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,503	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$42	\$18,396	\$8
Revenue Collected During FY 18:	\$4,264	\$82,084	\$19,638
Expenditures During FY 18:	\$4,115	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$149	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1133.71%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$46,652	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$42	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$46,652	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ewing-Northern Multi Township Tax Assessment District		
Unit Code:	028/030/24	County:	Franklin
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,007		
Equalized Assessed Valuation:	\$27,604,993		
Population:	900		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,799		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,007	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$16	\$18,396	\$8
Revenue Collected During FY 18:	\$8,101	\$82,084	\$19,638
Expenditures During FY 18:	\$6,525	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$1,576	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	238.82%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$15,583	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$17	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$15,583	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fairview-Joshua Multi Township Tax Assessment District		
Unit Code:	029/020/24	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,000		
Equalized Assessed Valuation:	\$25,803,297		
Population:	1,208		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,464	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$55	\$18,396	\$8
Revenue Collected During FY 18:	\$8,820	\$82,084	\$19,638
Expenditures During FY 18:	\$1,692	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$7,128	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	4349.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$73,592	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$61	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fall River-Grand Rapids #6 Multi Township Tax Assessment District		
Unit Code:	050/010/24	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,994		
Equalized Assessed Valuation:	\$40,089,905		
Population:	1,098		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$13,250		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,111	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$23	\$18,396	\$8
Revenue Collected During FY 18:	\$20,021	\$82,084	\$19,638
Expenditures During FY 18:	\$15,571	\$74,419	\$16,197
Per Capita Revenue:	\$18	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	\$4,450	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	189.85%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$29,561	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$27	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Farm Ridge-Vermillion-Deer Park Multi Township Tax Assessment		
Unit Code:	050/110/24	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,000		
Equalized Assessed Valuation:	\$37,614,577		
Population:	1,797		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$5,786		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,977	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$27	\$18,396	\$8
Revenue Collected During FY 18:	\$21,615	\$82,084	\$19,638
Expenditures During FY 18:	\$24,647	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	-\$3,032	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	182.35%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$44,945	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$25	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$44,945	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Farmington Sanitary District		
Unit Code:	029/010/16	County:	Fulton
Fiscal Year End:	5/6/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$289,525		
Equalized Assessed Valuation:	\$24,522,982		
Population:	2,449		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$42,334		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$346,066	\$12,420,355	\$
Per Capita Debt:	\$141	\$33,825	\$
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:	\$800.251	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$327	\$151,125	\$
Revenue Collected During FY 18:	\$231.423	\$5,027,817	\$
Expenditures During FY 18:	\$218.476	\$5,050,874	\$
Per Capita Revenue:	\$94	\$31,070	\$
Per Capita Expenditures:	\$89	\$30,083	\$
Operating Income (loss):	\$12.947	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	372.21%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$813.198	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$332	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Farrington-Field #3 Multi Township Tax Assessment District		
Unit Code:	041/040/24	County:	Jefferson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,950		
Equalized Assessed Valuation:	\$22,385,197		
Population:	2,035		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$8,280	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,181	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$12,226	\$82,084	\$19,638
Expenditures During FY 18:	\$13,684	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$1,458	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	187.98%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$25,723	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$25,723	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fayette Mosquito Abatement District		
Unit Code:	026/010/11	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$49,500		
Equalized Assessed Valuation:	\$59,550,280		
Population:	6,100		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$3,512	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,910	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$10	\$18,396	\$8
Revenue Collected During FY 18:	\$9,124	\$82,084	\$19,638
Expenditures During FY 18:	\$26,440	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	-\$17,316	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	164.88%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$43,594	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,594	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fayette Co Soil And Water Conservation District		
Unit Code:	026/010/17	County:	Fayette
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$253,000		
Equalized Assessed Valuation:	\$247,950,483		
Population:	22,133		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$101,116		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$184,382	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$312,634	\$82,084	\$19,638
Expenditures During FY 18:	\$287,696	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	\$24,938	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	72.76%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$209,320	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$209,319	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fayette County Hospital District		
Unit Code:	026/010/08	County:	Fayette
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,154,013		
Equalized Assessed Valuation:	\$236,552,463		
Population:	21,789		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,214,486	\$12,420,355	\$
Per Capita Debt:	\$102	\$33,825	\$
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:	\$13,616,871	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$625	\$151,125	\$
Revenue Collected During FY 18:	\$1,821,300	\$5,027,817	\$
Expenditures During FY 18:	\$1,760,314	\$5,050,874	\$
Per Capita Revenue:	\$84	\$31,070	\$
Per Capita Expenditures:	\$81	\$30,083	\$
Operating Income (loss):	\$60,986	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	777.01%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$13,677,857	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$628	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ferges Water Service District		
Unit Code:	100/015/19	County:	Williamson
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$192,017		
Equalized Assessed Valuation:	\$		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$34,293		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$695.824	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$535	\$151,125	\$
Revenue Collected During FY 18:	\$194.560	\$5,027,817	\$
Expenditures During FY 18:	\$192.017	\$5,050,874	\$
Per Capita Revenue:	\$150	\$31,070	\$
Per Capita Expenditures:	\$148	\$30,083	\$
Operating Income (loss):	\$2.543	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	363.70%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$698.367	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$537	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fidelity-Jersey-Ruyle #2 Multi Township Tax Assessment District		
Unit Code:	042/020/24	County:	Jersey
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$28,565		
Equalized Assessed Valuation:	\$176,904,788		
Population:	10,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$22,250		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$137,011	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$61	\$82,084	\$19,638
Expenditures During FY 18:	\$24,621	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$24,560	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	456.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$112,451	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fillmore Consolidated Road District		
Unit Code:	068/010/15	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$142,259		
Equalized Assessed Valuation:	\$8,830,560		
Population:	1,152		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$40,078		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$197,824	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$172	\$18,396	\$8
Revenue Collected During FY 18:	\$125,678	\$82,084	\$19,638
Expenditures During FY 18:	\$101,416	\$74,419	\$16,197
Per Capita Revenue:	\$109	\$1,425	\$6
Per Capita Expenditures:	\$88	\$654	\$6
Revenues over (under) Expenditures:	\$24,262	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	103.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$104,897	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$91	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,082	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Flagg Creek Water Reclamation District		
Unit Code:	022/005/40	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,217,282		
Equalized Assessed Valuation:	\$4,058,169,453		
Population:	81,000		
Employees:			
Full Time:	35		
Part Time:	13		
Salaries Paid:	\$2,999,331		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$19,972,910	\$12,420,355	\$
Per Capita Debt:	\$247	\$33,825	\$
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:	\$40,483,625	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$500	\$151,125	\$
Revenue Collected During FY 18:	\$11,312,066	\$5,027,817	\$
Expenditures During FY 18:	\$10,693,375	\$5,050,874	\$
Per Capita Revenue:	\$140	\$31,070	\$
Per Capita Expenditures:	\$132	\$30,083	\$
Operating Income (loss):	\$618,691	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	384.37%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$41,102,316	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$507	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Flora Airport Authority		
Unit Code:	013/010/03	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$191,618		
Equalized Assessed Valuation:	\$49,414,425		
Population:	4,680		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$369,977	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$79	\$18,396	\$8
Revenue Collected During FY 18:	\$240,889	\$82,084	\$19,638
Expenditures During FY 18:	\$280,294	\$74,419	\$16,197
Per Capita Revenue:	\$51	\$1,425	\$6
Per Capita Expenditures:	\$60	\$654	\$6
Revenues over (under) Expenditures:	-\$39,405	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	117.94%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$330,572	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$71	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$258,767	\$12,755	\$
Total Unrestricted Net Assets:	\$110,712	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Florence-Wilton Multi Township Tax Assessment District		
Unit Code:	099/010/24	County:	Will
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,200		
Equalized Assessed Valuation:	\$63,405,328		
Population:	2,185		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$7,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,590	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$21	\$18,396	\$8
Revenue Collected During FY 18:	\$19,415	\$82,084	\$19,638
Expenditures During FY 18:	\$12,674	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$6,741	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	420.79%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$53,331	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$24	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ford Co Soil And Water Conservation District		
Unit Code:	027/010/17	County:	Ford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$306,606		
Equalized Assessed Valuation:	\$249,163,150		
Population:	14,081		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$58,930		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$212,170	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$287,498	\$82,084	\$19,638
Expenditures During FY 18:	\$296,858	\$74,419	\$16,197
Per Capita Revenue:	\$20	\$1,425	\$6
Per Capita Expenditures:	\$21	\$654	\$6
Revenues over (under) Expenditures:	-\$9,360	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	68.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$202,810	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,250	\$11,461	\$
Total Unreserved Funds:	\$186,560	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ford Co #3 Multi Township Tax Assessment District		
Unit Code:	027/030/24	County:	Ford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,900		
Equalized Assessed Valuation:	\$90,478,517		
Population:	4,665		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$16,237		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,389	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$25,542	\$82,084	\$19,638
Expenditures During FY 18:	\$17,005	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$8,537	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	275.95%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$46,926	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$38,389	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Forest River Street Lighting District		
Unit Code:	016/005/18	County:	Cook
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,750		
Equalized Assessed Valuation:	\$		
Population:	500		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$600		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$148,039	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$296	\$18,396	\$8
Revenue Collected During FY 18:	\$5,489	\$82,084	\$19,638
Expenditures During FY 18:	\$7,450	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$15	\$654	\$6
Revenues over (under) Expenditures:	-\$1,961	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1960.78%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$146,078	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$292	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$146,078	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Forest River Sanitary District		
Unit Code:	016/050/16	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$20,923		
Equalized Assessed Valuation:	\$24,788,296		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$4,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$178,818	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$179	\$18,396	\$8
Revenue Collected During FY 18:	\$40,719	\$82,084	\$19,638
Expenditures During FY 18:	\$21,658	\$74,419	\$16,197
Per Capita Revenue:	\$41	\$1,425	\$6
Per Capita Expenditures:	\$22	\$654	\$6
Revenues over (under) Expenditures:	\$19,061	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	913.65%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$197,879	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$198	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Forrest-Fayette #9 Multi Township Tax Assessment District														
Unit Code:	053/045/24	County:	Livingston												
Fiscal Year End:	12/31/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$14,364														
Equalized Assessed Valuation:	\$40,289,443														
Population:	1,861														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,644	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$16	\$18,396	\$8
Revenue Collected During FY 18:	\$10,987	\$82,084	\$19,638
Expenditures During FY 18:	\$13,534	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$2,547	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	200.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$27,097	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$27,097	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fosterburg Water Service District		
Unit Code:	057/005/19	County:	Madison
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,266,925		
Equalized Assessed Valuation:	\$189,789,830		
Population:	9,167		
Employees:			
Full Time:	7		
Part Time:	1		
Salaries Paid:	\$440,487		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$9,743,465	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,063	\$151,125	\$
Revenue Collected During FY 18:	\$2,561,820	\$5,027,817	\$
Expenditures During FY 18:	\$2,225,975	\$5,050,874	\$
Per Capita Revenue:	\$279	\$31,070	\$
Per Capita Expenditures:	\$243	\$30,083	\$
Operating Income (loss):	\$335,845	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	452.80%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$10,079,310	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,100	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fountain Water Service District		
Unit Code:	067/010/19	County:	Monroe
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,069,322		
Equalized Assessed Valuation:	\$		
Population:	6,000		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$278,370		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,560,683	\$12,420,355	\$
Per Capita Debt:	\$593	\$33,825	\$
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:	\$6,884,211	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.147	\$151,125	\$
Revenue Collected During FY 18:	\$1,448,191	\$5,027,817	\$
Expenditures During FY 18:	\$1,069,321	\$5,050,874	\$
Per Capita Revenue:	\$241	\$31,070	\$
Per Capita Expenditures:	\$178	\$30,083	\$
Operating Income (loss):	\$378,870	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	679.22%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$7,263,081	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.211	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fox Metro Water Reclamation District		
Unit Code:	045/003/40	County:	Kane
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$90,788,569		
Equalized Assessed Valuation:	\$4,839,371,783		
Population:	300,000		
Employees:			
	Full Time:	95	
	Part Time:	3	
	Salaries Paid:	\$6,869,927	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$120,781,170	\$12,420,355	\$
Per Capita Debt:	\$403	\$33,825	\$
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:	\$181,232,863	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$604	\$151,125	\$
Revenue Collected During FY 18:	\$44,997,509	\$5,027,817	\$
Expenditures During FY 18:	\$30,696,825	\$5,050,874	\$
Per Capita Revenue:	\$150	\$31,070	\$
Per Capita Expenditures:	\$102	\$30,083	\$
Operating Income (loss):	\$14,300,684	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	613.39%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$188,289,755	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$628	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fox River Water Reclamation Sanitary District		
Unit Code:	045/020/16	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,768,368		
Equalized Assessed Valuation:	\$2,850,694,026		
Population:	206,000		
Employees:			
Full Time:	48		
Part Time:	6		
Salaries Paid:	\$3,517,527		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,142,921	\$12,420,355	\$
Per Capita Debt:	\$35	\$33,825	\$
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:	\$136.617.436	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$663	\$151,125	\$
Revenue Collected During FY 18:	\$15.127.008	\$5,027,817	\$
Expenditures During FY 18:	\$14.611.646	\$5,050,874	\$
Per Capita Revenue:	\$73	\$31,070	\$
Per Capita Expenditures:	\$71	\$30,083	\$
Operating Income (loss):	\$515.362	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	938.52%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$137.132.798	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$666	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Fox Waterway Agency Water Service District		
Unit Code:	049/010/19	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,015,663		
Equalized Assessed Valuation:	\$1		
Population:	1,009,402		
Employees:			
	Full Time:	13	
	Part Time:		
	Salaries Paid:	\$740,993	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$284,059	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$	\$2,072	\$34
Revenue Collected During FY 18:	\$2,064,801	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,569,359	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$2	\$11,306	\$59
Per Capita Expenditures:	\$2	\$11,156	\$56
Revenues over (under) Expenditures:	\$495,442	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	13.47%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$211,383	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$	\$2,215	\$31

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:	\$10,799	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	-\$42,814	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$176,244	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Franklin Mosquito Abatement District		
Unit Code:	028/010/11	County:	Franklin
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,000		
Equalized Assessed Valuation:	\$88,741,791		
Population:	14,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,889	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$22,728	\$82,084	\$19,638
Expenditures During FY 18:	\$24,822	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$2,094	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	124.06%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$30,795	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Franklin Hospital District		
Unit Code:	028/010/08	County:	Franklin
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,491,647		
Equalized Assessed Valuation:	\$320,911,452		
Population:	39,041		
Employees:			
Full Time:	149		
Part Time:	6		
Salaries Paid:	\$8,535,935		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$198,487	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$5	\$2,072	\$34
Revenue Collected During FY 18:	\$20,080,292	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$19,491,647	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$514	\$11,306	\$59
Per Capita Expenditures:	\$499	\$11,156	\$56
Revenues over (under) Expenditures:	\$588,645	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	4.76%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$927,536	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$24	\$2,215	\$31

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:	\$690,167	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	-\$777,256	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,613,836	\$23,081,597	\$1,657,139
Per Capita Debt:	\$118	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Franklin Co Soil And Water Conservation District		
Unit Code:	028/010/17	County:	Franklin
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,853		
Equalized Assessed Valuation:	\$418,041,700		
Population:	39,041		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$22,132		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$64,134	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$87,657	\$82,084	\$19,638
Expenditures During FY 18:	\$51,213	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$36,444	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	198.64%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$101,732	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,335	\$12,755	\$
Total Unrestricted Net Assets:	\$62,398	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Franklin Grove - Nachusa Multi Township Tax Assessment District		
Unit Code:	052/075/24	County:	Lee
Fiscal Year End:	4/1/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,916		
Equalized Assessed Valuation:	\$37,106,434		
Population:	1,900		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$8,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,856	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$11,905	\$82,084	\$19,638
Expenditures During FY 18:	\$10,440	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$1,465	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	108.44%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$11,321	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$11,321	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Franklin Township Cemetery District		
Unit Code:	019/005/04	County:	DeKalb
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$47,600		
Equalized Assessed Valuation:	\$47,435,905		
Population:	2,520		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$16,491		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,942	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$34	\$18,396	\$8
Revenue Collected During FY 18:	\$36,568	\$82,084	\$19,638
Expenditures During FY 18:	\$36,093	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	\$475	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	239.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$86,418	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$34	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Freeburg-Smithton-Hecker Water Commission		
Unit Code:	088/010/38	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$711,204		
Equalized Assessed Valuation:	\$115		
Population:	115		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$7,968	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$75,686	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$658	\$18,396	\$8
Revenue Collected During FY 18:	\$792,952	\$82,084	\$19,638
Expenditures During FY 18:	\$711,204	\$74,419	\$16,197
Per Capita Revenue:	\$6,895	\$1,425	\$6
Per Capita Expenditures:	\$6,184	\$654	\$6
Revenues over (under) Expenditures:	\$81,748	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	22.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$157,434	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1,369	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$2,917,820	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Freedom-Serena #2 Multi Township Tax Assessment District		
Unit Code:	050/020/24	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,650		
Equalized Assessed Valuation:	\$68,855,950		
Population:	1,833		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$13,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,414	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$22,641	\$82,084	\$19,638
Expenditures During FY 18:	\$17,573	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$5,068	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	241.75%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$42,482	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$23	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Freeport Mosquito Abatement District		
Unit Code:	089/010/11	County:	Stephenson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$144,042		
Equalized Assessed Valuation:	\$282,127,903		
Population:	25,000		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,764	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$133,385	\$82,084	\$19,638
Expenditures During FY 18:	\$146,720	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	-\$13,335	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	70.49%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$103,429	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$116,734	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fulton Co Soil And Water Conservation District		
Unit Code:	029/010/17	County:	Fulton
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$71,198		
Equalized Assessed Valuation:	\$482,425,659		
Population:	35,110		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$52,003		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,032	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$100,182	\$82,084	\$19,638
Expenditures During FY 18:	\$76,074	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$24,108	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	83.35%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$63,404	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,502	\$12,755	\$
Total Unrestricted Net Assets:	\$51,902	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fulton Flood River Conservancy District		
Unit Code:	098/010/14	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$101,500		
Equalized Assessed Valuation:	\$65,456,693		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$3,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$223,524	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$45	\$18,396	\$8
Revenue Collected During FY 18:	\$43,066	\$82,084	\$19,638
Expenditures During FY 18:	\$101,113	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$20	\$654	\$6
Revenues over (under) Expenditures:	-\$58,047	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	163.66%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$165,477	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$33	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Galatia-Long Branch-Tate #2 Multi Township Tax Assessment District		
Unit Code:	082/020/24	County:	Saline
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,810		
Equalized Assessed Valuation:	\$23,724,269		
Population:	1,647		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,680		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,617	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$16	\$18,396	\$8
Revenue Collected During FY 18:	\$9,769	\$82,084	\$19,638
Expenditures During FY 18:	\$7,767	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$2,002	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	368.47%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$28,619	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$17	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Galesburg Sanitary District		
Unit Code:	048/010/16	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,636,750		
Equalized Assessed Valuation:	\$338,723,237		
Population:	32,195		
Employees:			
Full Time:		26	
Part Time:		29	
Salaries Paid:		\$1,787,090	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,184,593	\$12,420,355	\$
Per Capita Debt:	\$37	\$33,825	\$
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:	\$39,506,693	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,227	\$151,125	\$
Revenue Collected During FY 18:	\$4,159,728	\$5,027,817	\$
Expenditures During FY 18:	\$3,924,218	\$5,050,874	\$
Per Capita Revenue:	\$129	\$31,070	\$
Per Capita Expenditures:	\$122	\$30,083	\$
Operating Income (loss):	\$235,510	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1012.74%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$39,742,203	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,234	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Gallatin Co Soil And Water Conservation District		
Unit Code:	030/010/17	County:	Gallatin
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$42,295		
Equalized Assessed Valuation:	\$63,006,473		
Population:	55,089		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$32,161		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,537	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$52,586	\$82,084	\$19,638
Expenditures During FY 18:	\$39,485	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$13,101	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	110.52%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$43,638	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Garden Homes Sanitary District		
Unit Code:	016/060/16	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$519,866		
Equalized Assessed Valuation:	\$14,185,066		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$69,937		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,225,000	\$12,420,355	\$
Per Capita Debt:	\$1,483	\$33,825	\$
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:	\$2,926.185	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.951	\$151,125	\$
Revenue Collected During FY 18:	\$456.530	\$5,027,817	\$
Expenditures During FY 18:	\$455.559	\$5,050,874	\$
Per Capita Revenue:	\$304	\$31,070	\$
Per Capita Expenditures:	\$304	\$30,083	\$
Operating Income (loss):	\$971	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	642.54%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,927.156	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.951	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Genesee-Hopkins-Jordan Multi Township Tax Assessment District		
Unit Code:	098/020/24	County:	Whiteside
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$80,830		
Equalized Assessed Valuation:	\$83,635,049		
Population:	3,487		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$31,942		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$185,317	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$53	\$18,396	\$8
Revenue Collected During FY 18:	\$45,406	\$82,084	\$19,638
Expenditures During FY 18:	\$43,586	\$74,419	\$16,197
Per Capita Revenue:	\$13	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	\$1,820	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	429.35%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$187,137	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$54	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$113,287	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Georgetown Cemetery District		
Unit Code:	092/010/04	County:	Vermilion
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$61,850		
Equalized Assessed Valuation:	\$25,024,169		
Population:	4,700		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$9,300	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,981	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$45,851	\$82,084	\$19,638
Expenditures During FY 18:	\$59,022	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	-\$13,171	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	75.92%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$44,810	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$731	\$12,755	\$
Total Unrestricted Net Assets:	\$44,079	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Georgetown, Love, Mckendree Multi Township Tax Assessment		
Unit Code:	092/050/24	County:	Vermilion
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$38,350		
Equalized Assessed Valuation:	\$73,879,327		
Population:	9,049		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$21,414	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,696	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$26,491	\$82,084	\$19,638
Expenditures During FY 18:	\$25,926	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$565	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	120.58%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$31,261	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$31,261	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Gilman Cemetery District		
Unit Code:	038/005/04	County:	Iroquois
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$138,612		
Equalized Assessed Valuation:	\$42,274,908		
Population:	1,800		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,471	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$98	\$18,396	\$8
Revenue Collected During FY 18:	\$82,355	\$82,084	\$19,638
Expenditures During FY 18:	\$94,969	\$74,419	\$16,197
Per Capita Revenue:	\$46	\$1,425	\$6
Per Capita Expenditures:	\$53	\$654	\$6
Revenues over (under) Expenditures:	-\$12,614	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	172.54%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$163,857	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$91	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$163,858	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Glen Ellyn Mosquito Abatement District														
Unit Code:	022/010/11	County:	Dupage												
Fiscal Year End:	7/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$282,700														
Equalized Assessed Valuation:	\$1,434,424,939														
Population:	28,270														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$170,806	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$158,420	\$82,084	\$19,638
Expenditures During FY 18:	\$138,563	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$19,857	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	137.60%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$190,663	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Glenbrook Sanitary District		
Unit Code:	016/070/16	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$492,485		
Equalized Assessed Valuation:	\$194,982,851		
Population:	850		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$33,048		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$609,502	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$717	\$18,396	\$8
Revenue Collected During FY 18:	\$136,505	\$82,084	\$19,638
Expenditures During FY 18:	\$48,683	\$74,419	\$16,197
Per Capita Revenue:	\$161	\$1,425	\$6
Per Capita Expenditures:	\$57	\$654	\$6
Revenues over (under) Expenditures:	\$87,822	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	909.35%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$442,699	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$521	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$442,975	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$640.858	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$754	\$151,125	\$
Revenue Collected During FY 18:	\$181.328	\$5,027,817	\$
Expenditures During FY 18:	\$218.999	\$5,050,874	\$
Per Capita Revenue:	\$213	\$31,070	\$
Per Capita Expenditures:	\$258	\$30,083	\$
Operating Income (loss):	-\$37.671	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	275.43%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$603.187	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$710	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Godley Public Water District		
Unit Code:	099/005/37	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$651,215		
Equalized Assessed Valuation:	\$5,786,057		
Population:	726		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$154,604		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$9,465,793	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$13,038	\$151,125	\$
Revenue Collected During FY 18:	\$9,713,512	\$5,027,817	\$
Expenditures During FY 18:	\$899,258	\$5,050,874	\$
Per Capita Revenue:	\$13,379	\$31,070	\$
Per Capita Expenditures:	\$1,239	\$30,083	\$
Operating Income (loss):	\$8,814,254	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	2032.79%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$18,280,047	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$25,179	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Golden Sanitary District		
Unit Code:	001/015/16	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$55,000		
Equalized Assessed Valuation:	\$6,652,580		
Population:	650		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$18,996		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$387,638	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$596	\$18,396	\$8
Revenue Collected During FY 18:	\$53,469	\$82,084	\$19,638
Expenditures During FY 18:	\$47,272	\$74,419	\$16,197
Per Capita Revenue:	\$82	\$1,425	\$6
Per Capita Expenditures:	\$73	\$654	\$6
Revenues over (under) Expenditures:	\$6,197	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	833.13%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$393,835	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$606	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$332,157	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Goode-Barren Multi Township Tax Assessment District		
Unit Code:	028/020/24	County:	Franklin
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,000		
Equalized Assessed Valuation:	\$24,732,422		
Population:	3,211		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$12,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,834	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$22,492	\$82,084	\$19,638
Expenditures During FY 18:	\$18,049	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$4,443	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	239.78%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$43,277	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$43,277	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Grand Detour-Pine Creek Multi Township Tax Assessment District		
Unit Code:	071/040/24	County:	Ogle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$18,000		
Equalized Assessed Valuation:	\$35,024,823		
Population:	2,214		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$8,384		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,016	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$13,375	\$82,084	\$19,638
Expenditures During FY 18:	\$34,391	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$16	\$654	\$6
Revenues over (under) Expenditures:	-\$21,016	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Grand Prairie-Casner Multi Township Tax Assessment District		
Unit Code:	041/010/24	County:	Jefferson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$149,000		
Equalized Assessed Valuation:	\$26,702,419		
Population:	2,150		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$5,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,263	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$6,316	\$82,084	\$19,638
Expenditures During FY 18:	\$6,068	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$248	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	140.26%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$8,511	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Greater Chillicothe Sanitary District		
Unit Code:	072/020/16	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$878,042		
Equalized Assessed Valuation:	\$92,805,544		
Population:	6,000		
Employees:			
Full Time:	4		
Part Time:	1		
Salaries Paid:	\$196,181		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,696,020	\$12,420,355	\$
Per Capita Debt:	\$449	\$33,825	\$
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:	\$1,562,512	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$260	\$151,125	\$
Revenue Collected During FY 18:	\$1,545,521	\$5,027,817	\$
Expenditures During FY 18:	\$716,090	\$5,050,874	\$
Per Capita Revenue:	\$258	\$31,070	\$
Per Capita Expenditures:	\$119	\$30,083	\$
Operating Income (loss):	\$829,431	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	334.03%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,391,943	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$399	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Greater Creve Coeur Sanitary District		
Unit Code:	090/010/16	County:	Tazewell
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$124,960		
Equalized Assessed Valuation:	\$47,847,529		
Population:	9,014		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$178,489	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$42,818	\$82,084	\$19,638
Expenditures During FY 18:	\$42,522	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$296	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	420.45%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$178,785	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$20	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$178,785	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Greater Peoria Mass Transit District		
Unit Code:	072/010/23	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,501,015		
Equalized Assessed Valuation:	\$2,250,956,435		
Population:	189,588		
Employees:			
	Full Time:	158	
	Part Time:	29	
	Salaries Paid:	\$9,279,781	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$24,828,551	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$131	\$151,125	\$
Revenue Collected During FY 18:	\$28,180,535	\$5,027,817	\$
Expenditures During FY 18:	\$29,981,252	\$5,050,874	\$
Per Capita Revenue:	\$149	\$31,070	\$
Per Capita Expenditures:	\$158	\$30,083	\$
Operating Income (loss):	-\$1,800,717	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	20.83%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$6,244,396	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$33	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Greater Peoria Sanitary District		
Unit Code:	072/030/16	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,988,935		
Equalized Assessed Valuation:	\$2,357,044,300		
Population:	140,000		
Employees:			
Full Time:	71		
Part Time:	1		
Salaries Paid:	\$5,331,596		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,434,252	\$12,420,355	\$
Per Capita Debt:	\$39	\$33,825	\$
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:	\$161,141,295	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.151	\$151,125	\$
Revenue Collected During FY 18:	\$24,312,244	\$5,027,817	\$
Expenditures During FY 18:	\$16,877,422	\$5,050,874	\$
Per Capita Revenue:	\$174	\$31,070	\$
Per Capita Expenditures:	\$121	\$30,083	\$
Operating Income (loss):	\$7,434,822	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	998.83%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$168,576,117	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.204	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$41,381,946	\$12,420,355	\$
Per Capita Debt:	\$276	\$33,825	\$
General Obligation Debt over EAV:	0.10%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$111,735,216	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$744	\$151,125	\$
Revenue Collected During FY 18:	\$21,876,799	\$5,027,817	\$
Expenditures During FY 18:	\$24,652,327	\$5,050,874	\$
Per Capita Revenue:	\$146	\$31,070	\$
Per Capita Expenditures:	\$164	\$30,083	\$
Operating Income (loss):	-\$2,775,528	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	441.99%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$108,959,688	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$726	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Greene Co Soil And Water Conservation District		
Unit Code:	031/010/17	County:	Greene
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,680		
Equalized Assessed Valuation:	\$199,205,899		
Population:	13,174		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$20,218		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$130,821	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$10	\$18,396	\$8
Revenue Collected During FY 18:	\$113,671	\$82,084	\$19,638
Expenditures During FY 18:	\$71,886	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$41,785	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	240.11%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$172,606	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,500	\$12,755	\$
Total Unrestricted Net Assets:	\$111,321	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Greene Co. Rural Water Service District		
Unit Code:	031/010/19	County:	Greene
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,087,684		
Equalized Assessed Valuation:	\$1		
Population:	956		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$101,760		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,515,000	\$12,420,355	\$
Per Capita Debt:	\$5,769	\$33,825	\$
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:	\$6,454,963	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$6,752	\$151,125	\$
Revenue Collected During FY 18:	\$918,011	\$5,027,817	\$
Expenditures During FY 18:	\$1,087,684	\$5,050,874	\$
Per Capita Revenue:	\$960	\$31,070	\$
Per Capita Expenditures:	\$1,138	\$30,083	\$
Operating Income (loss):	-\$169,673	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	577.86%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$6,285,290	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$6,575	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Greene-Panola-Linn-Clayton Multi Township Tax Assessment District		
Unit Code:	102/010/24	County:	Woodford
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,850		
Equalized Assessed Valuation:	\$81,211,250		
Population:	1,820		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$8,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,733	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$12,121	\$82,084	\$19,638
Expenditures During FY 18:	\$12,588	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$467	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	153.05%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$19,266	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$19,273	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Greenville Airport Authority		
Unit Code:	003/010/03	County:	Bond
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,090,601		
Equalized Assessed Valuation:	\$89,154,634		
Population:	7,000		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$59,213		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$266,562	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$38	\$18,396	\$8
Revenue Collected During FY 18:	\$213,285	\$82,084	\$19,638
Expenditures During FY 18:	\$275,072	\$74,419	\$16,197
Per Capita Revenue:	\$30	\$1,425	\$6
Per Capita Expenditures:	\$39	\$654	\$6
Revenues over (under) Expenditures:	-\$61,787	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	74.44%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$204,775	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$29	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,150	\$12,755	\$
Total Unrestricted Net Assets:	\$203,437	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$107,000	\$12,420,355	\$
Per Capita Debt:	\$15	\$33,825	\$
General Obligation Debt over EAV:	0.12%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$872.904	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$125	\$151,125	\$
Revenue Collected During FY 18:	\$274.305	\$5,027,817	\$
Expenditures During FY 18:	\$246.697	\$5,050,874	\$
Per Capita Revenue:	\$39	\$31,070	\$
Per Capita Expenditures:	\$35	\$30,083	\$
Operating Income (loss):	\$27.608	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	365.03%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$900.512	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$129	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Grisham-Walshville-East Fork #5 Multi Township Tax Assessment		
Unit Code:	068/045/24	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,650		
Equalized Assessed Valuation:	\$97,832,474		
Population:	5,114		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,792	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$12,572	\$82,084	\$19,638
Expenditures During FY 18:	\$13,574	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$1,002	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	197.36%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$26,790	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$26,790	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Groveland Hope Osage Richland Multi Township Tax Assessment		
Unit Code:	050/115/24	County:	Lasalle
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$36,110		
Equalized Assessed Valuation:	\$22,003,676		
Population:	1,975		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$20,163		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,520	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$41,807	\$82,084	\$19,638
Expenditures During FY 18:	\$35,931	\$74,419	\$16,197
Per Capita Revenue:	\$21	\$1,425	\$6
Per Capita Expenditures:	\$18	\$654	\$6
Revenues over (under) Expenditures:	\$5,876	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	92.94%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$33,396	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$17	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Groveland Township Water Service District		
Unit Code:	090/030/19	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$571,100		
Equalized Assessed Valuation:	\$317,257,930		
Population:	19,526		
Employees:			
Full Time:	3		
Part Time:	8		
Salaries Paid:	\$129,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$90,448	\$12,420,355	\$
Per Capita Debt:	\$5	\$33,825	\$
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:	\$2,523,914	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$129	\$151,125	\$
Revenue Collected During FY 18:	\$546,343	\$5,027,817	\$
Expenditures During FY 18:	\$478,056	\$5,050,874	\$
Per Capita Revenue:	\$28	\$31,070	\$
Per Capita Expenditures:	\$24	\$30,083	\$
Operating Income (loss):	\$68,287	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	542.24%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,592,201	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$133	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Grundy Co Soil And Water Conservation District		
Unit Code:	032/010/17	County:	Grundy
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$48,763		
Equalized Assessed Valuation:	\$		
Population:	37,355		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$30,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,304	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$80,527	\$82,084	\$19,638
Expenditures During FY 18:	\$40,882	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$39,645	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	198.01%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$80,949	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$80,949	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Grundy Co. Public Building Commission		
Unit Code:	032/001/33	County:	Grundy
Fiscal Year End:	10/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,000,000		
Equalized Assessed Valuation:	\$1,886,377.829		
Population:	50,541		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,018	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$10,766	\$82,084	\$19,638
Expenditures During FY 18:	\$10,075	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$691	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	533.09%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$53,709	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$53,709	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$9,480,000	\$12,420,355	\$
Per Capita Debt:	\$188	\$33,825	\$
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:	\$18,393,772	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$364	\$151,125	\$
Revenue Collected During FY 18:	\$894,312	\$5,027,817	\$
Expenditures During FY 18:	\$1,319,308	\$5,050,874	\$
Per Capita Revenue:	\$18	\$31,070	\$
Per Capita Expenditures:	\$26	\$30,083	\$
Operating Income (loss):	-\$424,996	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1361.98%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$17,968,776	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$356	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Hamilton Co Soil And Water Conservation District		
Unit Code:	033/010/17	County:	Hamilton
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$91,778		
Equalized Assessed Valuation:	\$91,127,916		
Population:	8,621		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$33,284		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$137,371	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$16	\$18,396	\$8
Revenue Collected During FY 18:	\$149,310	\$82,084	\$19,638
Expenditures During FY 18:	\$91,778	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	\$57,532	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	212.36%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$194,903	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$23	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,000	\$11,461	\$
Total Unreserved Funds:	\$173,903	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Hamilton County Water Service District		
Unit Code:	033/010/19	County:	Hamilton
Fiscal Year End:	10/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,898,286		
Equalized Assessed Valuation:	\$		
Population:	1,542		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$194,338		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,495,125	\$12,420,355	\$
Per Capita Debt:	\$1,618	\$33,825	\$
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:	\$9,555,933	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$6.197	\$151,125	\$
Revenue Collected During FY 18:	\$1,595,640	\$5,027,817	\$
Expenditures During FY 18:	\$1,585,282	\$5,050,874	\$
Per Capita Revenue:	\$1.035	\$31,070	\$
Per Capita Expenditures:	\$1.028	\$30,083	\$
Operating Income (loss):	\$10,358	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	603.44%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$9,566,291	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$6.204	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Hamilton Memorial Hospital District		
Unit Code:	033/010/08	County:	Hamilton
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,525,243		
Equalized Assessed Valuation:	\$105,446,233		
Population:	8,194		
Employees:			
Full Time:	103		
Part Time:	12		
Salaries Paid:	\$7,002,528		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$18,565,000	\$12,420,355	\$
Per Capita Debt:	\$2,266	\$33,825	\$
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:	\$1,514,283	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$185	\$151,125	\$
Revenue Collected During FY 18:	\$16,823,839	\$5,027,817	\$
Expenditures During FY 18:	\$17,525,243	\$5,050,874	\$
Per Capita Revenue:	\$2.053	\$31,070	\$
Per Capita Expenditures:	\$2.139	\$30,083	\$
Operating Income (loss):	-\$701,404	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.93%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$162,879	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$20	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Hammond-Henry Hospital District		
Unit Code:	037/010/08	County:	Henry
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,161,388		
Equalized Assessed Valuation:	\$323,271,995		
Population:	15,000		
Employees:			
Full Time:	276		
Part Time:	124		
Salaries Paid:	\$17,448,765		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,527,269	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$2,168	\$2,072	\$34
Revenue Collected During FY 18:	\$44,367,894	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$40,161,388	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$2,958	\$11,306	\$59
Per Capita Expenditures:	\$2,677	\$11,156	\$56
Revenues over (under) Expenditures:	\$4,206,506	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	91.47%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$36,733,775	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$2,449	\$2,215	\$31

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:	\$2,868,328	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$25,954,711	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$19,912,859	\$23,081,597	\$1,657,139
Per Capita Debt:	\$1,328	\$267	\$36
General Obligation Debt over EAV:	6.16%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Hancock Co Soil And Water Conservation District		
Unit Code:	034/010/17	County:	Hancock
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$176,971		
Equalized Assessed Valuation:	\$347,130,983		
Population:	18,020		
Employees:			
	Full Time:	1	
	Part Time:	1	
	Salaries Paid:	\$56,594	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$420,487	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$23	\$18,396	\$8
Revenue Collected During FY 18:	\$115,989	\$82,084	\$19,638
Expenditures During FY 18:	\$109,090	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$6,899	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	391.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$427,386	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$24	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,298	\$12,755	\$
Total Unrestricted Net Assets:	\$363,467	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Hanna City Sanitary District		
Unit Code:	072/040/16	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,850		
Equalized Assessed Valuation:	\$19,088,800		
Population:	1,225		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,856	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$37	\$18,396	\$8
Revenue Collected During FY 18:	\$17,399	\$82,084	\$19,638
Expenditures During FY 18:	\$13,853	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	\$3,546	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	356.62%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$49,402	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$40	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$49,403	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Harmon-Nelson Multi Township Tax Assessment District		
Unit Code:	052/060/24	County:	Lee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,700		
Equalized Assessed Valuation:	\$47,802,282		
Population:	625		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$9,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,447	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$17,383	\$82,084	\$19,638
Expenditures During FY 18:	\$14,759	\$74,419	\$16,197
Per Capita Revenue:	\$28	\$1,425	\$6
Per Capita Expenditures:	\$24	\$654	\$6
Revenues over (under) Expenditures:	\$2,624	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	41.13%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$6,071	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Harrisburg-Raleigh Airport Authority		
Unit Code:	082/010/03	County:	Saline
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$400,000		
Equalized Assessed Valuation:	\$128,033,084		
Population:	11,976		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$67,059		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,312,171	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$110	\$18,396	\$8
Revenue Collected During FY 18:	\$270,021	\$82,084	\$19,638
Expenditures During FY 18:	\$381,139	\$74,419	\$16,197
Per Capita Revenue:	\$23	\$1,425	\$6
Per Capita Expenditures:	\$32	\$654	\$6
Revenues over (under) Expenditures:	-\$111,118	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	315.12%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,201,053	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$100	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1,201,053	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Harris-Cass-Farmers-Bernadotte Multi Township Tax Assessment														
Unit Code:	029/025/24	County:	Fulton												
Fiscal Year End:	3/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$14,080														
Equalized Assessed Valuation:	\$30,950,587														
Population:	1,660														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,496	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$8,852	\$82,084	\$19,638
Expenditures During FY 18:	\$5,892	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$2,960	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	449.02%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$26,456	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$16	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Harvel-Pitman-Zanesville #6 Multi Township Tax Assessment District		
Unit Code:	068/040/24	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,027		
Equalized Assessed Valuation:	\$30,872,275		
Population:	1,242		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$6,019		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,640	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$8,410	\$82,084	\$19,638
Expenditures During FY 18:	\$10,027	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	-\$1,617	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	99.96%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$10,023	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Havana Port District		
Unit Code:	060/010/25	County:	Mason
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$62,211		
Equalized Assessed Valuation:	\$76,000,000		
Population:	4,816		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,453	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$62,211	\$82,084	\$19,638
Expenditures During FY 18:	\$43,801	\$74,419	\$16,197
Per Capita Revenue:	\$13	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$18,410	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	75.03%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$32,863	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,698	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$32,919	\$82,084	\$19,638
Expenditures During FY 18:	\$30,069	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$2,850	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	15.13%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$4,548	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Haw Creek & Maquon Cemetery District		
Unit Code:	048/010/04	County:	Knox
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$40,611		
Equalized Assessed Valuation:	\$23,723,487		
Population:	1,100		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$2,595		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,402	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$26,757	\$82,084	\$19,638
Expenditures During FY 18:	\$22,327	\$74,419	\$16,197
Per Capita Revenue:	\$24	\$1,425	\$6
Per Capita Expenditures:	\$20	\$654	\$6
Revenues over (under) Expenditures:	\$4,430	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	88.85%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$19,837	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$19,837	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Henderson Co Soil And Water Conservation District		
Unit Code:	036/010/17	County:	Henderson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$436,610		
Equalized Assessed Valuation:	\$166,312		
Population:	7,331		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$72,556		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$476,841	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$65	\$18,396	\$8
Revenue Collected During FY 18:	\$243,630	\$82,084	\$19,638
Expenditures During FY 18:	\$194,825	\$74,419	\$16,197
Per Capita Revenue:	\$33	\$1,425	\$6
Per Capita Expenditures:	\$27	\$654	\$6
Revenues over (under) Expenditures:	\$48,805	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	269.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$525,646	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$72	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$525,436	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Henderson Public Water Service District		
Unit Code:	056/005/19	County:	Macoupin
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$821,250		
Equalized Assessed Valuation:	\$		
Population:	700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,715,000	\$12,420,355	\$
Per Capita Debt:	\$5,307	\$33,825	\$
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:	\$2,912.381	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$4.161	\$151,125	\$
Revenue Collected During FY 18:	\$685.623	\$5,027,817	\$
Expenditures During FY 18:	\$796.244	\$5,050,874	\$
Per Capita Revenue:	\$979	\$31,070	\$
Per Capita Expenditures:	\$1.137	\$30,083	\$
Operating Income (loss):	-\$110.621	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	351.87%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,801.760	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$4.003	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Hennepin Public Water Service District		
Unit Code:	078/010/19	County:	Putnam
Fiscal Year End:	8/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$319,151		
Equalized Assessed Valuation:	\$38,056,623		
Population:	741		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$74,954		

Blended Component Units

Number Submitted = 1

PROPRIETARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,112,224	\$12,420,355	\$
Per Capita Debt:	\$1,501	\$33,825	\$
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:	\$2,306.915	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$3.113	\$151,125	\$
Revenue Collected During FY 18:	\$765.787	\$5,027,817	\$
Expenditures During FY 18:	\$437.946	\$5,050,874	\$
Per Capita Revenue:	\$1.033	\$31,070	\$
Per Capita Expenditures:	\$591	\$30,083	\$
Operating Income (loss):	\$327.841	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	601.62%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,634.756	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$3.556	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Henry Co Soil And Water Conservation District		
Unit Code:	037/010/17	County:	Henry
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$100,731		
Equalized Assessed Valuation:	\$970,239,581		
Population:	50,486		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$62,275		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,193	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$196,300	\$82,084	\$19,638
Expenditures During FY 18:	\$134,614	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$61,686	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	167.05%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$224,879	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$224,879	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,451	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$32,350	\$82,084	\$19,638
Expenditures During FY 18:	\$32,000	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$350	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	24.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$7,801	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Highland Hills Sanitary District		
Unit Code:	022/040/16	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$441,589		
Equalized Assessed Valuation:	\$42,856,085		
Population:	2,000		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$45,970		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,413	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$57,322	\$82,084	\$19,638
Expenditures During FY 18:	\$71,031	\$74,419	\$16,197
Per Capita Revenue:	\$29	\$1,425	\$6
Per Capita Expenditures:	\$36	\$654	\$6
Revenues over (under) Expenditures:	-\$13,709	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-11.05%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$7,849	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	-\$7,849	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$3,514,139	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,757	\$151,125	\$
Revenue Collected During FY 18:	\$368,101	\$5,027,817	\$
Expenditures During FY 18:	\$518,137	\$5,050,874	\$
Per Capita Revenue:	\$184	\$31,070	\$
Per Capita Expenditures:	\$259	\$30,083	\$
Operating Income (loss):	-\$150,036	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	489.98%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,538,745	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,269	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Highland-Mazon-Vienna Multi Township Tax Assessment District		
Unit Code:	032/020/24	County:	Grundy
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,000		
Equalized Assessed Valuation:	\$95,487,430		
Population:	2,462		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$330		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,335	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$7,785	\$82,084	\$19,638
Expenditures During FY 18:	\$8,417	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$632	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	32.11%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,703	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$2,778	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Hill City Public Water District		
Unit Code:	028/005/37	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$90,000		
Equalized Assessed Valuation:	\$1		
Population:	175		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$18,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$25,830	\$12,420,355	\$
Per Capita Debt:	\$148	\$33,825	\$
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:	\$450.049	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2.572	\$151,125	\$
Revenue Collected During FY 18:	\$86.204	\$5,027,817	\$
Expenditures During FY 18:	\$72.120	\$5,050,874	\$
Per Capita Revenue:	\$493	\$31,070	\$
Per Capita Expenditures:	\$412	\$30,083	\$
Operating Income (loss):	\$14.084	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	643.56%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$464.133	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2.652	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Holiday Shores Sanitary District		
Unit Code:	057/015/16	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,376,003		
Equalized Assessed Valuation:	\$80,841,160		
Population:	3,480		
Employees:			
Full Time:	4		
Part Time:	1		
Salaries Paid:	\$288,278		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,789	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$161,576	\$82,084	\$19,638
Expenditures During FY 18:	\$163,566	\$74,419	\$16,197
Per Capita Revenue:	\$46	\$1,425	\$6
Per Capita Expenditures:	\$47	\$654	\$6
Revenues over (under) Expenditures:	-\$1,990	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	31.06%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$50,799	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$50,799	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,862,079	\$12,420,355	\$
Per Capita Debt:	\$1,110	\$33,825	\$
General Obligation Debt over EAV:	4.17%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,172,042	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,486	\$151,125	\$
Revenue Collected During FY 18:	\$1,201,177	\$5,027,817	\$
Expenditures During FY 18:	\$1,084,081	\$5,050,874	\$
Per Capita Revenue:	\$345	\$31,070	\$
Per Capita Expenditures:	\$312	\$30,083	\$
Operating Income (loss):	\$117,096	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	487.89%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$5,289,138	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,520	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Honey Pt.-Shaws Pt.-Nilwood Multi Township Tax Assessment District		
Unit Code:	056/020/24	County:	Macoupin
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,573		
Equalized Assessed Valuation:	\$25,403,314		
Population:	1,441		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$5,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,226	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$8,482	\$82,084	\$19,638
Expenditures During FY 18:	\$7,573	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$909	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	226.26%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,135	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$12	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Hume-Hahnaman-Montmorency #9 Multi Township Tax Assessment		
Unit Code:	098/080/24	County:	Whiteside
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$40,590		
Equalized Assessed Valuation:	\$64,296,543		
Population:	3,422		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$16,132	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,748	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$23,230	\$82,084	\$19,638
Expenditures During FY 18:	\$18,667	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$4,563	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	135.59%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$25,311	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$20,748	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Hurricane-S Hur-Shafter-Bear Grove #1 Multi Township Tax		
Unit Code:	026/010/24	County:	Fayette
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,015		
Equalized Assessed Valuation:	\$22,800,018		
Population:	1,649		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$9,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,834	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$10	\$18,396	\$8
Revenue Collected During FY 18:	\$12,591	\$82,084	\$19,638
Expenditures During FY 18:	\$12,139	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$452	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	135.11%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$16,401	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$16,401	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Illini Hospital District		
Unit Code:	081/010/08	County:	Rock Island
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$813,219		
Equalized Assessed Valuation:	\$534,843,894		
Population:	37,877		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$333,686	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$813,222	\$82,084	\$19,638
Expenditures During FY 18:	\$813,219	\$74,419	\$16,197
Per Capita Revenue:	\$21	\$1,425	\$6
Per Capita Expenditures:	\$21	\$654	\$6
Revenues over (under) Expenditures:	\$3	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	41.03%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$333,689	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$333,689	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,415,000	\$12,420,355	\$
Per Capita Debt:	\$90	\$33,825	\$
General Obligation Debt over EAV:	0.64%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Illini-Austin Multi Township Tax Assessment District														
Unit Code:	055/020/24	County:	Macon												
Fiscal Year End:	3/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$7,550														
Equalized Assessed Valuation:	\$36,707,233														
Population:	2,200														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,358	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$524	\$82,084	\$19,638
Expenditures During FY 18:	\$3,414	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$2,890	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1331.81%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$45,468	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$21	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$45,468	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Illinois Municipal Electric Agency		
Unit Code:	083/010/29	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$306,413,000		
Equalized Assessed Valuation:	\$1		
Population:	342,351		
Employees:			
Full Time:	30		
Part Time:			
Salaries Paid:	\$3,416,195		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	100.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$975,480,000	\$12,420,355	\$
Per Capita Debt:	\$2,849	\$33,825	\$
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:	\$194,922,765	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$569	\$151,125	\$
Revenue Collected During FY 18:	\$320,557,953	\$5,027,817	\$
Expenditures During FY 18:	\$297,921,123	\$5,050,874	\$
Per Capita Revenue:	\$936	\$31,070	\$
Per Capita Expenditures:	\$870	\$30,083	\$
Operating Income (loss):	\$22,636,830	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	73.03%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$217,559,595	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$635	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Illinois Public Energy Natural Gas Agency														
Unit Code:	083/010/45	County:	Sangamon												
Fiscal Year End:	4/30/2018														
Accounting Method:	Modified Accrual														
Appropriation or Budget:	\$15,588,155														
Equalized Assessed Valuation:	\$1														
Population:	14														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: center;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-100.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$392.180	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$28.013	\$151,125	\$
Revenue Collected During FY 18:	\$15,623.175	\$5,027,817	\$
Expenditures During FY 18:	\$15,582.303	\$5,050,874	\$
Per Capita Revenue:	\$1,115.941	\$31,070	\$
Per Capita Expenditures:	\$1,113.022	\$30,083	\$
Operating Income (loss):	\$40.872	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	2.78%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$433.052	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$30.932	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Imperial Valley Water Authority		
Unit Code:	060/010/41	County:	Mason
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$120,105		
Equalized Assessed Valuation:	\$3,428,353,910		
Population:	29,850		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$69,938	\$82,084	\$19,638
Expenditures During FY 18:	\$45,107	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$24,831	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	55.05%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$24,831	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Indian Grove-Belle Prairie #8 Multi Township Tax Assessment District		
Unit Code:	053/040/24	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,895		
Equalized Assessed Valuation:	\$81,245,656		
Population:	4,432		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$10,996		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,530	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$14,163	\$82,084	\$19,638
Expenditures During FY 18:	\$13,276	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$887	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	40.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$5,417	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Industry-Eldorado #5 Multi Township Tax Assessment District		
Unit Code:	062/030/24	County:	Mcdonough
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,500		
Equalized Assessed Valuation:	\$23,479,700		
Population:	1,081		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,334	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$53	\$18,396	\$8
Revenue Collected During FY 18:	\$9,718	\$82,084	\$19,638
Expenditures During FY 18:	\$7,863	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$1,855	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	752.75%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$59,189	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$55	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$59,189	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Interstate Municipal Natural Gas Agency		
Unit Code:	083/005/45	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,262,773		
Equalized Assessed Valuation:	\$1		
Population:	24		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$120,156		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,219,839	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$92,493	\$2,072	\$34
Revenue Collected During FY 18:	\$14,430,895	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$14,262,773	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$601,287	\$11,306	\$59
Per Capita Expenditures:	\$594,282	\$11,156	\$56
Revenues over (under) Expenditures:	\$168,122	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	16.74%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$2,387,961	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$99,498	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$2,263,539	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Iroquois Co Soil And Water Conservation District		
Unit Code:	038/010/17	County:	Iroquois
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$337,900		
Equalized Assessed Valuation:	\$50,890,662		
Population:	31,355		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$71,990		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$142,392	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$252,298	\$82,084	\$19,638
Expenditures During FY 18:	\$273,292	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	-\$20,994	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	44.42%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$121,398	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$121,398	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Irvington Sanitary District		
Unit Code:	095/020/16	County:	Washington
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$52,480		
Equalized Assessed Valuation:	\$576,467		
Population:	659		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$2,255	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$435,816	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$661	\$18,396	\$8
Revenue Collected During FY 18:	\$25,844	\$82,084	\$19,638
Expenditures During FY 18:	\$26,725	\$74,419	\$16,197
Per Capita Revenue:	\$39	\$1,425	\$6
Per Capita Expenditures:	\$41	\$654	\$6
Revenues over (under) Expenditures:	-\$881	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1639.40%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$438,129	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$665	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Island Grove-New Berlin Multi Township Tax Assessment District		
Unit Code:	083/020/24	County:	Sangamon
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,577		
Equalized Assessed Valuation:	\$49,525,525		
Population:	1,959		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$675		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,399	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$7,591	\$82,084	\$19,638
Expenditures During FY 18:	\$8,360	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	-\$769	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	139.11%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$11,630	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$11,630	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Iuka-Romine #6 Multi Township Tax Assessment District		
Unit Code:	058/020/24	County:	Marion
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,404		
Equalized Assessed Valuation:	\$14,921,070		
Population:	1,000		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$5,716		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,866	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$10,404	\$82,084	\$19,638
Expenditures During FY 18:	\$7,115	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$3,289	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	246.13%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,512	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jackson Co Soil And Water Conservation District		
Unit Code:	039/010/17	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$61,800		
Equalized Assessed Valuation:	\$846,000,673		
Population:	58,284		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$32,433		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$221,178	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$153,341	\$82,084	\$19,638
Expenditures During FY 18:	\$136,406	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$16,935	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	174.56%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$238,113	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$238,113	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jackson County Mass Transit District		
Unit Code:	039/010/23	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,468,947		
Equalized Assessed Valuation:	\$		
Population:	58,284		
Employees:			
Full Time:	36		
Part Time:			
Salaries Paid:	\$724,098		

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	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$1	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$5	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$4	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$441.873	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$8	\$151,125	\$
Revenue Collected During FY 18:	\$1,482.877	\$5,027,817	\$
Expenditures During FY 18:	\$1,468.887	\$5,050,874	\$
Per Capita Revenue:	\$25	\$31,070	\$
Per Capita Expenditures:	\$25	\$30,083	\$
Operating Income (loss):	\$13.990	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	31.03%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$455.863	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$8	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jacksonville Airport Authority		
Unit Code:	069/010/03	County:	Morgan
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,454,450		
Equalized Assessed Valuation:	\$317,332,061		
Population:	18,454		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$190,439		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$3,380,823	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$183	\$151,125	\$
Revenue Collected During FY 18:	\$812,275	\$5,027,817	\$
Expenditures During FY 18:	\$710,332	\$5,050,874	\$
Per Capita Revenue:	\$44	\$31,070	\$
Per Capita Expenditures:	\$38	\$30,083	\$
Operating Income (loss):	\$101,943	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	490.30%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,482,766	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$189	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jamaica-Vance Multi Township Tax Assessment District		
Unit Code:	092/030/24	County:	Vermilion
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$12,942		
Equalized Assessed Valuation:	\$38,971,658		
Population:	1,233		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$9,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,259	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$13,034	\$82,084	\$19,638
Expenditures During FY 18:	\$9,622	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$3,412	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	214.83%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$20,671	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$17	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jasper Co Soil And Water Conservation District		
Unit Code:	040/010/17	County:	Jasper
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$246,670		
Equalized Assessed Valuation:	\$206,413,169		
Population:	9,592		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$95,106		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$467,721	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$49	\$18,396	\$8
Revenue Collected During FY 18:	\$279,696	\$82,084	\$19,638
Expenditures During FY 18:	\$246,625	\$74,419	\$16,197
Per Capita Revenue:	\$29	\$1,425	\$6
Per Capita Expenditures:	\$26	\$654	\$6
Revenues over (under) Expenditures:	\$33,071	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	203.06%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$500,792	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$52	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,831	\$12,755	\$
Total Unrestricted Net Assets:	\$459,961	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jefferson Co Soil And Water Conservation District		
Unit Code:	041/010/17	County:	Jefferson
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$170,100		
Equalized Assessed Valuation:	\$496,938,784		
Population:	38,827		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$54,255		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$220,284	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$158,249	\$82,084	\$19,638
Expenditures During FY 18:	\$132,277	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$25,972	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	186.17%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$246,256	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,619	\$12,755	\$
Total Unrestricted Net Assets:	\$144,461	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jersey Hospital District		
Unit Code:	042/010/08	County:	Jersey
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,139,010		
Equalized Assessed Valuation:	\$344,939,326		
Population:	22,985		
Employees:			
Full Time:	296		
Part Time:	135		
Salaries Paid:	\$19,661,939		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,497,200	\$12,420,355	\$
Per Capita Debt:	\$239	\$33,825	\$
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:	\$18,377,569	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$800	\$151,125	\$
Revenue Collected During FY 18:	\$45,227,608	\$5,027,817	\$
Expenditures During FY 18:	\$42,863,411	\$5,050,874	\$
Per Capita Revenue:	\$1,968	\$31,070	\$
Per Capita Expenditures:	\$1,865	\$30,083	\$
Operating Income (loss):	\$2,364,197	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	48.39%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$20,741,766	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$902	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jersey Co Soil And Water Conservation District		
Unit Code:	042/010/17	County:	Jersey
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$177,060		
Equalized Assessed Valuation:	\$364,750,914		
Population:	21,941		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$56,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,009	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$177,060	\$82,084	\$19,638
Expenditures During FY 18:	\$156,489	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$20,571	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	25.93%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$40,580	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$122,893	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jo Daviess Soil And Water Conservation District		
Unit Code:	043/010/17	County:	Jo Daviess
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$88,180		
Equalized Assessed Valuation:	\$692,607,811		
Population:	22,407		
Employees:			
	Full Time:	1	
	Part Time:	1	
	Salaries Paid:	\$52,079	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,151	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$105,528	\$82,084	\$19,638
Expenditures During FY 18:	\$88,180	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$17,348	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	158.20%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$139,499	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	JoDavieess/Carroll Solid Waste Agency		
Unit Code:	043/010/39	County:	Jo Davieess
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,000		
Equalized Assessed Valuation:	\$906,273,000		
Population:	35,678		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,581	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$14,000	\$82,084	\$19,638
Expenditures During FY 18:	\$14,000	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	125.58%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,581	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Johannisburg-Lively Grove-Venedy #4 Multi Township Tax Assessment		
Unit Code:	095/040/24	County:	Washington
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$54,220		
Equalized Assessed Valuation:	\$29,540,529		
Population:	1,603		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$275		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,443	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$26	\$18,396	\$8
Revenue Collected During FY 18:	\$11,047	\$82,084	\$19,638
Expenditures During FY 18:	\$10,867	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$180	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	392.22%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$42,623	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$27	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$42,623	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Johnson County Soil And Water Conservation District		
Unit Code:	044/010/17	County:	Johnson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$76,490		
Equalized Assessed Valuation:	\$129,517,341		
Population:	12,900		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$51,554		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,490	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$86,554	\$82,084	\$19,638
Expenditures During FY 18:	\$71,364	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$15,190	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	128.47%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$91,680	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,500	\$11,461	\$
Total Unreserved Funds:	\$87,181	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jonathan Creek-Lowe Multi Township Tax Assessment District		
Unit Code:	070/020/24	County:	Moultrie
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$16,019		
Equalized Assessed Valuation:	\$43,527,557		
Population:	2,725		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$76	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,437	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$16,019	\$82,084	\$19,638
Expenditures During FY 18:	\$16,019	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	190.01%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$30,437	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$30,437	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Joppa Sanitary District		
Unit Code:	061/010/16	County:	Massac
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$68,552		
Equalized Assessed Valuation:	\$2,344,409		
Population:	378		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$10,980		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,125	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$289	\$18,396	\$8
Revenue Collected During FY 18:	\$26,629	\$82,084	\$19,638
Expenditures During FY 18:	\$24,488	\$74,419	\$16,197
Per Capita Revenue:	\$70	\$1,425	\$6
Per Capita Expenditures:	\$65	\$654	\$6
Revenues over (under) Expenditures:	\$2,141	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	454.37%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$111,266	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$294	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$111,266	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Kane County Forest Preserve District		
Unit Code:	045/010/07	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,903,231		
Equalized Assessed Valuation:	\$13,844,989,451		
Population:	534,667		
Employees:			
Full Time:	70		
Part Time:	78		
Salaries Paid:	\$4,493,258		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,464,949	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$14	\$2,072	\$34
Revenue Collected During FY 18:	\$9,233,791	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$8,542,157	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$17	\$11,306	\$59
Per Capita Expenditures:	\$16	\$11,156	\$56
Revenues over (under) Expenditures:	\$691,634	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	95.49%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$8,156,583	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$15	\$2,215	\$31

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:	\$4,947,343	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$17,102,884	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$163,856,712	\$23,081,597	\$1,657,139
Per Capita Debt:	\$306	\$267	\$36
General Obligation Debt over EAV:	1.08%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,810,959	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$20	\$11	\$
Revenue Collected During FY 18:	\$749,685	\$342,749	\$
Expenditures During FY 18:	\$887,480	\$324,829	\$
Per Capita Revenue:	\$1	\$3	\$
Per Capita Expenditures:	\$2	\$3	\$
Operating Income (loss):	-\$137,795	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	1202.64%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$10,673,164	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$20	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kane-DuPage Co. Soil And Water Conservation District		
Unit Code:	045/010/17	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$298,611		
Equalized Assessed Valuation:	\$		
Population:	1,450,474		
Employees:			
Full Time:	3		
Part Time:	2		
Salaries Paid:	\$181,683		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$438,233	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$372,495	\$82,084	\$19,638
Expenditures During FY 18:	\$297,498	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$74,997	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	155.35%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$462,160	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,500	\$12,755	\$
Total Unrestricted Net Assets:	\$457,660	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kankakee River Conservancy District		
Unit Code:	046/010/14	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$42,650		
Equalized Assessed Valuation:	\$12,240,772		
Population:	1,350		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,398	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$27	\$18,396	\$8
Revenue Collected During FY 18:	\$9,681	\$82,084	\$19,638
Expenditures During FY 18:	\$23,233	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$17	\$654	\$6
Revenues over (under) Expenditures:	-\$13,552	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	98.33%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$22,846	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$17	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,845	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kankakee Co Soil And Water Conservation District		
Unit Code:	046/010/17	County:	Kankakee
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$109,974		
Equalized Assessed Valuation:	\$1,910,391,257		
Population:	109,605		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$33,929		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$137,493	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$151,378	\$82,084	\$19,638
Expenditures During FY 18:	\$109,974	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$41,404	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	162.67%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$178,897	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$41,403	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kankakee Co. Public Building Commission		
Unit Code:	046/010/33	County:	Kankakee
Fiscal Year End:	10/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$85,241		
Equalized Assessed Valuation:	\$1,910,391,257		
Population:	109,605		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$339,436	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$23,944	\$82,084	\$19,638
Expenditures During FY 18:	\$23,680	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$264	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1434.54%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$339,700	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$317,764	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,310,000	\$12,420,355	\$
Per Capita Debt:	\$12	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kankakee River Valley Forest Preserve District		
Unit Code:	046/010/07	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$480,402		
Equalized Assessed Valuation:	\$301,226,051		
Population:	70,500		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$43,659		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$299,177	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$175,268	\$82,084	\$19,638
Expenditures During FY 18:	\$218,056	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$42,788	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	117.58%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$256,389	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$256,389	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kankakee Valley Airport Authority		
Unit Code:	046/010/03	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$762,000		
Equalized Assessed Valuation:	\$640,751,216		
Population:	62,000		
Employees:			
Full Time:	4		
Part Time:	8		
Salaries Paid:	\$275,908		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,497	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$594,769	\$82,084	\$19,638
Expenditures During FY 18:	\$679,544	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	-\$84,775	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-5.67%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$38,507	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,364	\$12,755	\$
Total Unrestricted Net Assets:	\$1,915,038	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$268,000	\$12,420,355	\$
Per Capita Debt:	\$4	\$33,825	\$
General Obligation Debt over EAV:	0.04%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$148.576	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2	\$151,125	\$
Revenue Collected During FY 18:	\$341.200	\$5,027,817	\$
Expenditures During FY 18:	\$342.880	\$5,050,874	\$
Per Capita Revenue:	\$6	\$31,070	\$
Per Capita Expenditures:	\$6	\$30,083	\$
Operating Income (loss):	-\$1.680	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	42.84%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$146.896	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kaskaskia Port District		
Unit Code:	079/010/25	County:	Randolph
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$764,963		
Equalized Assessed Valuation:	\$1		
Population:	1		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$97,671		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$723,150	\$12,420,355	\$
Per Capita Debt:	\$723,150	\$33,825	\$
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:	\$2,075,988	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2,075,988	\$151,125	\$
Revenue Collected During FY 18:	\$573,716	\$5,027,817	\$
Expenditures During FY 18:	\$601,416	\$5,050,874	\$
Per Capita Revenue:	\$573,716	\$31,070	\$
Per Capita Expenditures:	\$601,416	\$30,083	\$
Operating Income (loss):	-\$27,700	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	340.58%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,048,288	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2,048,288	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kaskaskia Water Service District		
Unit Code:	088/015/19	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,217,800		
Equalized Assessed Valuation:	\$1		
Population:	45,000		
Employees:			
Full Time:	6		
Part Time:	8		
Salaries Paid:	\$335,555		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,362,824	\$12,420,355	\$
Per Capita Debt:	\$30	\$33,825	\$
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:	\$1,868,175	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$42	\$151,125	\$
Revenue Collected During FY 18:	\$1,415,729	\$5,027,817	\$
Expenditures During FY 18:	\$1,304,813	\$5,050,874	\$
Per Capita Revenue:	\$31	\$31,070	\$
Per Capita Expenditures:	\$29	\$30,083	\$
Operating Income (loss):	\$110,916	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	151.68%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,979,091	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$44	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Keene & Lima Multi Township Tax Assessment District		
Unit Code:	001/040/24	County:	Adams
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$33,300		
Equalized Assessed Valuation:	\$19,351,283		
Population:	1,444		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$6,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,886	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$8,830	\$82,084	\$19,638
Expenditures During FY 18:	\$7,974	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$856	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	372.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$29,742	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$21	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kendall Co Soil And Water Conservation District		
Unit Code:	047/010/17	County:	Kendall
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$151,784		
Equalized Assessed Valuation:	\$		
Population:	126,218		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$88,795		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$139,594	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$151,784	\$82,084	\$19,638
Expenditures During FY 18:	\$148,371	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$3,413	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	96.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$143,007	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$135,705	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kendall Co #1 Multi Township Tax Assessment District		
Unit Code:	047/010/24	County:	Kendall
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$90,047		
Equalized Assessed Valuation:	\$462,835,679		
Population:	18,415		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$56,217		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$363,727	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$93,802	\$82,084	\$19,638
Expenditures During FY 18:	\$76,539	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$17,263	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	497.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$380,990	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$21	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$380,478	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kewanee Airport Authority		
Unit Code:	037/010/03	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$629,500		
Equalized Assessed Valuation:	\$81,094,446		
Population:	12,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$269,724	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$226,381	\$82,084	\$19,638
Expenditures During FY 18:	\$208,258	\$74,419	\$16,197
Per Capita Revenue:	\$18	\$1,425	\$6
Per Capita Expenditures:	\$17	\$654	\$6
Revenues over (under) Expenditures:	\$18,123	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	113.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$235,765	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$19	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,493	\$12,755	\$
Total Unrestricted Net Assets:	\$235,765	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kimberly Heights Sanitary District								
Unit Code:	016/090/16	County:	Cook						
Fiscal Year End:	4/30/2018								
Accounting Method:	Modified Accrual								
Appropriation or Budget:	\$328,001								
Equalized Assessed Valuation:	\$12,643,188								
Population:	700								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			Full Time:		Part Time:		Salaries Paid:	\$
Full Time:									
Part Time:									
Salaries Paid:	\$								

Blended Component Units

Number Submitted = 1

Kimberly Heights Sanitary Distric

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$27,110	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$39	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$27,109	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$239,242	\$12,420,355	\$
Per Capita Debt:	\$342	\$33,825	\$
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:	\$508.572	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$727	\$151,125	\$
Revenue Collected During FY 18:	\$65.425	\$5,027,817	\$
Expenditures During FY 18:	\$45.118	\$5,050,874	\$
Per Capita Revenue:	\$93	\$31,070	\$
Per Capita Expenditures:	\$64	\$30,083	\$
Operating Income (loss):	\$20.307	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1232.30%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$555.988	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$794	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kinkaid-Reed's Creek River Conservancy District		
Unit Code:	039/010/14	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,986,868		
Equalized Assessed Valuation:	\$321,680,141		
Population:	26,000		
Employees:			
	Full Time:	8	
	Part Time:	10	
	Salaries Paid:	\$580,433	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$892,584	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$34	\$18,396	\$8
Revenue Collected During FY 18:	\$435,370	\$82,084	\$19,638
Expenditures During FY 18:	\$287,816	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	\$147,554	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	361.39%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,040,138	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$40	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1,318,139	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,132,720	\$12,420,355	\$
Per Capita Debt:	\$120	\$33,825	\$
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:	\$1,189,032	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$46	\$151,125	\$
Revenue Collected During FY 18:	\$1,748,232	\$5,027,817	\$
Expenditures During FY 18:	\$1,531,211	\$5,050,874	\$
Per Capita Revenue:	\$67	\$31,070	\$
Per Capita Expenditures:	\$59	\$30,083	\$
Operating Income (loss):	\$217,021	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	91.83%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,406,053	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$54	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kinmundy-Meecham #3 Multi Township Tax Assessment District		
Unit Code:	058/050/24	County:	Marion
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$16,384		
Equalized Assessed Valuation:	\$17,451,327		
Population:	1,548		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$8,203		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$96,070	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$62	\$18,396	\$8
Revenue Collected During FY 18:	\$16,384	\$82,084	\$19,638
Expenditures During FY 18:	\$11,112	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$5,272	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	912.01%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$101,342	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$65	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kishwaukee Water Reclamation District Sanitary District		
Unit Code:	019/010/16	County:	Dekalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,511,364		
Equalized Assessed Valuation:	\$588,830,262		
Population:	44,054		
Employees:			
Full Time:	17		
Part Time:	3		
Salaries Paid:	\$1,256,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$29,835,493	\$12,420,355	\$
Per Capita Debt:	\$677	\$33,825	\$
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:	\$57,501.070	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.305	\$151,125	\$
Revenue Collected During FY 18:	\$7,018.571	\$5,027,817	\$
Expenditures During FY 18:	\$5,375.571	\$5,050,874	\$
Per Capita Revenue:	\$159	\$31,070	\$
Per Capita Expenditures:	\$122	\$30,083	\$
Operating Income (loss):	\$1,643.000	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1100.24%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$59,144.070	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.343	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Knox Co Soil And Water Conservation District		
Unit Code:	048/010/17	County:	Knox
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$153,623		
Equalized Assessed Valuation:	\$816,018,847		
Population:	50,638		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$75,563		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$117,409	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$125,096	\$82,084	\$19,638
Expenditures During FY 18:	\$143,420	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$18,324	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	69.09%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$99,085	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,509	\$12,755	\$
Total Unrestricted Net Assets:	\$78,930	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Knox County Exposition and Auditorium Authority		
Unit Code:	048/005/09	County:	Knox
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$711,891		
Equalized Assessed Valuation:	\$		
Population:	53,000		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$127,008		

Blended Component Units
Number Submitted = 1 ORPHEUM THEATRE OF GALESBURG, IL N

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$136,616	\$12,420,355	\$
Per Capita Debt:	\$3	\$33,825	\$
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:	\$2,225,256	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$42	\$151,125	\$
Revenue Collected During FY 18:	\$716,984	\$5,027,817	\$
Expenditures During FY 18:	\$711,890	\$5,050,874	\$
Per Capita Revenue:	\$14	\$31,070	\$
Per Capita Expenditures:	\$13	\$30,083	\$
Operating Income (loss):	\$5,094	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	313.30%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,230,350	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$42	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Knox County North Multi Township Tax Assessment District		
Unit Code:	048/070/24	County:	Knox
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$176,800		
Equalized Assessed Valuation:	\$264,932,226		
Population:	6,252		
Employees:			
	Full Time:	2	
	Part Time:	19	
	Salaries Paid:	\$45,561	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$136,734	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$95,147	\$82,084	\$19,638
Expenditures During FY 18:	\$99,831	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$16	\$654	\$6
Revenues over (under) Expenditures:	-\$4,684	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	137.72%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$137,491	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$22	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$130,607	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	La Grange Highlands Sanitary District		
Unit Code:	016/100/16	County:	Cook
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,108,250		
Equalized Assessed Valuation:	\$211,759,701		
Population:	6,400		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$284,091		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$543,774	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	-\$85	\$18,396	\$8
Revenue Collected During FY 18:	\$541,549	\$82,084	\$19,638
Expenditures During FY 18:	\$731,711	\$74,419	\$16,197
Per Capita Revenue:	\$85	\$1,425	\$6
Per Capita Expenditures:	\$114	\$654	\$6
Revenues over (under) Expenditures:	-\$190,162	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-31.97%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$233,936	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$37	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	-\$164,127	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,186,480	\$12,420,355	\$
Per Capita Debt:	\$185	\$33,825	\$
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:	\$13,364,105	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2,088	\$151,125	\$
Revenue Collected During FY 18:	\$1,735,780	\$5,027,817	\$
Expenditures During FY 18:	\$1,768,943	\$5,050,874	\$
Per Capita Revenue:	\$271	\$31,070	\$
Per Capita Expenditures:	\$276	\$30,083	\$
Operating Income (loss):	-\$33,163	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	725.35%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$12,830,942	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2,005	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lafayette-Pine Rock-Taylor Multi Township Tax Assessment District		
Unit Code:	071/050/24	County:	Ogle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,685		
Equalized Assessed Valuation:	\$51,891,931		
Population:	2,118		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$17,556		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,403	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$20,934	\$82,084	\$19,638
Expenditures During FY 18:	\$21,074	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	-\$140	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	29.72%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$6,263	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake Bank-Two Mile Grove Cemetery District		
Unit Code:	054/010/04	County:	Logan
Fiscal Year End:	7/1/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$31,175		
Equalized Assessed Valuation:	\$22,971,800		
Population:	791		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,585		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,490	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$47	\$18,396	\$8
Revenue Collected During FY 18:	\$21,111	\$82,084	\$19,638
Expenditures During FY 18:	\$15,960	\$74,419	\$16,197
Per Capita Revenue:	\$27	\$1,425	\$6
Per Capita Expenditures:	\$20	\$654	\$6
Revenues over (under) Expenditures:	\$5,151	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	267.17%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$42,641	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$54	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake Bluff Mosquito Abatement District														
Unit Code:	049/020/11	County:	Lake												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$173,200														
Equalized Assessed Valuation:	\$751,148,537														
Population:	13,675														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$203,646	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$110,571	\$82,084	\$19,638
Expenditures During FY 18:	\$85,683	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$24,888	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	266.72%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$228,534	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$17	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Lake County Forest Preserve District		
Unit Code:	049/010/07	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$106,585,500		
Equalized Assessed Valuation:	\$26,005,064,391		
Population:	703,520		
Employees:			
	Full Time:	184	
	Part Time:	322	
	Salaries Paid:	\$15,105,788	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,821,419	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$64	\$2,072	\$34
Revenue Collected During FY 18:	\$32,444,150	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$30,961,490	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$46	\$11,306	\$59
Per Capita Expenditures:	\$44	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,482,660	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	148.91%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$46,104,079	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$66	\$2,215	\$31

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:	\$47,026,359	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$34,491,151	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$262,030,000	\$23,081,597	\$1,657,139
Per Capita Debt:	\$372	\$267	\$36
General Obligation Debt over EAV:	1.01%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$18,017,102	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$26	\$11	\$
Revenue Collected During FY 18:	\$3,616,391	\$342,749	\$
Expenditures During FY 18:	\$3,913,242	\$324,829	\$
Per Capita Revenue:	\$5	\$3	\$
Per Capita Expenditures:	\$6	\$3	\$
Operating Income (loss):	-\$296,851	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	452.83%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$17,720,251	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$25	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake Fork-Laenna-Aetna #1 Multi Township Tax Assessment District		
Unit Code:	054/005/24	County:	Logan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,840		
Equalized Assessed Valuation:	\$45,654,442		
Population:	1,400		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$600		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,734	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$7,381	\$82,084	\$19,638
Expenditures During FY 18:	\$5,746	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$1,635	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	441.51%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$25,369	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake Marian River Conservancy District		
Unit Code:	045/010/14	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$248,381		
Equalized Assessed Valuation:	\$14,508,094		
Population:	1,870		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$7		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$219,202	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$117	\$18,396	\$8
Revenue Collected During FY 18:	\$21,407	\$82,084	\$19,638
Expenditures During FY 18:	\$2,069	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$19,338	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	11529.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$238,540	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$128	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$238,438	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake Mattoon Water Service District		
Unit Code:	018/010/19	County:	Cumberland
Fiscal Year End:	8/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$167,600		
Equalized Assessed Valuation:	\$		
Population:	500		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$41,450		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$531.913	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.064	\$151,125	\$
Revenue Collected During FY 18:	\$163.288	\$5,027,817	\$
Expenditures During FY 18:	\$187.829	\$5,050,874	\$
Per Capita Revenue:	\$327	\$31,070	\$
Per Capita Expenditures:	\$376	\$30,083	\$
Operating Income (loss):	-\$24.541	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	270.12%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$507.372	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.015	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake-In-The-Hills Sanitary District		
Unit Code:	063/010/16	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,254,300		
Equalized Assessed Valuation:	\$718,670,206		
Population:	33,000		
Employees:			
Full Time:	10		
Part Time:	9		
Salaries Paid:	\$634,940		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,207,888	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$37	\$18,396	\$8
Revenue Collected During FY 18:	\$607,783	\$82,084	\$19,638
Expenditures During FY 18:	\$537,712	\$74,419	\$16,197
Per Capita Revenue:	\$18	\$1,425	\$6
Per Capita Expenditures:	\$16	\$654	\$6
Revenues over (under) Expenditures:	\$70,071	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	237.67%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,277,959	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$39	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$389,070	\$12,755	\$
Total Unrestricted Net Assets:	\$326,520	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,475,000	\$12,420,355	\$
Per Capita Debt:	\$136	\$33,825	\$
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:	\$45,063,422	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,366	\$151,125	\$
Revenue Collected During FY 18:	\$3,911,673	\$5,027,817	\$
Expenditures During FY 18:	\$4,025,960	\$5,050,874	\$
Per Capita Revenue:	\$119	\$31,070	\$
Per Capita Expenditures:	\$122	\$30,083	\$
Operating Income (loss):	-\$114,287	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1126.51%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$45,352,935	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,374	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Lakes Region Sanitary District		
Unit Code:	049/030/16	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,024,000		
Equalized Assessed Valuation:	\$534,375.615		
Population:	23,031		
Employees:			
Full Time:		5	
Part Time:		3	
Salaries Paid:	\$512,021		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,400,026	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$104	\$2,072	\$34
Revenue Collected During FY 18:	\$3,348,769	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$2,506,256	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$145	\$11,306	\$59
Per Capita Expenditures:	\$109	\$11,156	\$56
Revenues over (under) Expenditures:	\$842,513	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	124.15%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$3,111,474	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$135	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$4,001,972	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$9,761,578	\$23,081,597	\$1,657,139
Per Capita Debt:	\$424	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lakeside Water District Public Water District	
Unit Code:	039/005/37	County: Jackson
Fiscal Year End:	9/30/2018	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$608,539	
Equalized Assessed Valuation:	\$1	
Population:	2,000	
Employees:		
Full Time:	2	
Part Time:	1	
Salaries Paid:	\$79,260	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$856,000	\$12,420,355	\$
Per Capita Debt:	\$428	\$33,825	\$
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:	\$2,217.619	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.109	\$151,125	\$
Revenue Collected During FY 18:	\$644.538	\$5,027,817	\$
Expenditures During FY 18:	\$608.539	\$5,050,874	\$
Per Capita Revenue:	\$322	\$31,070	\$
Per Capita Expenditures:	\$304	\$30,083	\$
Operating Income (loss):	\$35.999	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	370.33%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,253.618	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.127	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lamotte-Montgomery Multi Township Tax Assessment District		
Unit Code:	017/010/24	County:	Crawford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,403		
Equalized Assessed Valuation:	\$45,428,539		
Population:	4,008		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$8,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,244	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$19,289	\$82,084	\$19,638
Expenditures During FY 18:	\$12,511	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$6,778	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	327.89%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$41,022	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lanesville-Illiopolis Multi Township Tax Assessment District		
Unit Code:	083/030/24	County:	Sangamon
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,245		
Equalized Assessed Valuation:	\$45,220,043		
Population:	1,477		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$11,675		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,173	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$39	\$18,396	\$8
Revenue Collected During FY 18:	\$14,355	\$82,084	\$19,638
Expenditures During FY 18:	\$19,662	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	-\$5,307	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	268.87%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$52,866	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$36	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$52,866	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	LaSalle Co Soil And Water Conservation District		
Unit Code:	050/010/17	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$140,318		
Equalized Assessed Valuation:	\$2,644,959,785		
Population:	112,973		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$65,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$438,685	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$186,558	\$82,084	\$19,638
Expenditures During FY 18:	\$151,592	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$34,966	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	312.45%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$473,651	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,933	\$12,755	\$
Total Unrestricted Net Assets:	\$378,718	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lawrence Co Soil And Water Conservation District		
Unit Code:	051/010/17	County:	Lawrence
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$333,882		
Equalized Assessed Valuation:	\$113,235,729		
Population:	16,168		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$32,400		

Blended Component Units

Number Submitted = 1

Lawrence County Soil and Water Conservation D

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$152,339	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$121,458	\$82,084	\$19,638
Expenditures During FY 18:	\$101,858	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$19,600	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	168.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$171,939	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$176,398	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lee Center Cemetery District		
Unit Code:	052/010/04	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,500		
Equalized Assessed Valuation:	\$7,876,601		
Population:	590		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,870	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$10,021	\$82,084	\$19,638
Expenditures During FY 18:	\$8,923	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$15	\$654	\$6
Revenues over (under) Expenditures:	\$1,098	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	122.92%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$10,968	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$19	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lee Co Soil And Water Conservation District		
Unit Code:	052/010/17	County:	Lee
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$77,500		
Equalized Assessed Valuation:	\$752,845,467		
Population:	34,406		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$35,776		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$151,033	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$47,712	\$82,084	\$19,638
Expenditures During FY 18:	\$78,121	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$30,409	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	154.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$120,624	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,982	\$11,461	\$
Total Unreserved Funds:	\$113,642	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Leef-New Douglas Multi Township Tax Assessment District		
Unit Code:	057/010/24	County:	Madison
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,888		
Equalized Assessed Valuation:	\$24,620,770		
Population:	1,137		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$3,950		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,085	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$10,703	\$82,084	\$19,638
Expenditures During FY 18:	\$11,210	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	-\$507	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	14.08%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,578	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lenox-Hale-Summer #4 Multi Township Tax Assessment District		
Unit Code:	094/055/24	County:	Warren
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,600		
Equalized Assessed Valuation:	\$48,110,710		
Population:	1,284		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$6,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$5,583	\$82,084	\$19,638
Expenditures During FY 18:	\$6,500	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$917	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-14.11%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$917	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Levan-Degognia-Fountain Bluff-Kinkaid Multi Township Tax		
Unit Code:	039/020/24	County:	Jackson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$66,482		
Equalized Assessed Valuation:	\$38,767,427		
Population:	1,697		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$16,000	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,186	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$29,296	\$82,084	\$19,638
Expenditures During FY 18:	\$33,171	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$20	\$654	\$6
Revenues over (under) Expenditures:	-\$3,875	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	100.42%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$33,311	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$20	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lewistown Township Cemetery District		
Unit Code:	029/045/04	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$107,350		
Equalized Assessed Valuation:	\$31,005,571		
Population:	2,892		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$50,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,942	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$111,135	\$82,084	\$19,638
Expenditures During FY 18:	\$102,948	\$74,419	\$16,197
Per Capita Revenue:	\$38	\$1,425	\$6
Per Capita Expenditures:	\$36	\$654	\$6
Revenues over (under) Expenditures:	\$8,187	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	65.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$67,129	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$23	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$67,129	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lick Creek Public Water Service District		
Unit Code:	091/010/19	County:	Union
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$572,900		
Equalized Assessed Valuation:	\$1		
Population:	2,000		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$115,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$102,415	\$12,420,355	\$
Per Capita Debt:	\$51	\$33,825	\$
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:	\$517.109	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$259	\$151,125	\$
Revenue Collected During FY 18:	\$515.413	\$5,027,817	\$
Expenditures During FY 18:	\$529.953	\$5,050,874	\$
Per Capita Revenue:	\$258	\$31,070	\$
Per Capita Expenditures:	\$265	\$30,083	\$
Operating Income (loss):	-\$14.540	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	94.83%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$502.569	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$251	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Limestone-Walters Public Water Service District														
Unit Code:	072/020/19	County:	Peoria												
Fiscal Year End:	3/31/2018														
Accounting Method:	Modified Accrual														
Appropriation or Budget:	\$445,500														
Equalized Assessed Valuation:	\$49,610,177														
Population:	1,410														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$2,742.603	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.945	\$151,125	\$
Revenue Collected During FY 18:	\$315.586	\$5,027,817	\$
Expenditures During FY 18:	\$314.585	\$5,050,874	\$
Per Capita Revenue:	\$224	\$31,070	\$
Per Capita Expenditures:	\$223	\$30,083	\$
Operating Income (loss):	\$1.001	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	872.13%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,743.604	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.946	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lindenhurst Sanitary District		
Unit Code:	049/040/16	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,045,560		
Equalized Assessed Valuation:	\$323,573,717		
Population:	15,000		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$1,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$9,888,123	\$12,420,355	\$
Per Capita Debt:	\$659	\$33,825	\$
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:	\$10,805,307	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$720	\$151,125	\$
Revenue Collected During FY 18:	\$348,037	\$5,027,817	\$
Expenditures During FY 18:	\$853,123	\$5,050,874	\$
Per Capita Revenue:	\$23	\$31,070	\$
Per Capita Expenditures:	\$57	\$30,083	\$
Operating Income (loss):	-\$505,086	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1207.35%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$10,300,221	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$687	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Litchfield Airport Authority		
Unit Code:	068/010/03	County:	Montgomery
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$585,389		
Equalized Assessed Valuation:	\$87,053,839		
Population:	6,815		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$69,454		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$258,276	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$38	\$18,396	\$8
Revenue Collected During FY 18:	\$270,538	\$82,084	\$19,638
Expenditures During FY 18:	\$293,228	\$74,419	\$16,197
Per Capita Revenue:	\$40	\$1,425	\$6
Per Capita Expenditures:	\$43	\$654	\$6
Revenues over (under) Expenditures:	-\$22,690	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	105.92%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$310,586	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$46	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$509,800	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$180,000	\$12,420,355	\$
Per Capita Debt:	\$26	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Livingston Co Soil And Water Conservation District		
Unit Code:	053/010/17	County:	Livingston
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$277,200		
Equalized Assessed Valuation:	\$721,747,086		
Population:	38,950		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$104,013		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$211,119	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$274,832	\$82,084	\$19,638
Expenditures During FY 18:	\$277,153	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$2,321	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	75.34%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$208,798	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$206,592	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Loami-Maxwell-Talkington Multi Township Tax Assessment District		
Unit Code:	083/040/24	County:	Sangamon
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$44,068		
Equalized Assessed Valuation:	\$17,771,863		
Population:	1,452		
Employees:			
Full Time:	7		
Part Time:	1		
Salaries Paid:	\$12,484		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,926	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$42	\$18,396	\$8
Revenue Collected During FY 18:	\$23,143	\$82,084	\$19,638
Expenditures During FY 18:	\$4,596	\$74,419	\$16,197
Per Capita Revenue:	\$16	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$18,547	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1729.18%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$79,473	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$55	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lockport Heights Sanitary District		
Unit Code:	099/020/16	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$489,000		
Equalized Assessed Valuation:	\$16,167,897		
Population:	25,000		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$10,872		

Blended Component Units

Number Submitted = 3
Administration
Professional Services
SANITARY DISTRICT

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$219,178	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$213,450	\$82,084	\$19,638
Expenditures During FY 18:	\$68,212	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$145,238	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	534.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$364,416	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$393,411	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Loda Sanitary District		
Unit Code:	038/020/16	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$18,336		
Equalized Assessed Valuation:	\$16,204,397		
Population:	1,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Logan Co Soil And Water Conservation District		
Unit Code:	054/010/17	County:	Logan
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$77,695		
Equalized Assessed Valuation:	\$600,708,988		
Population:	29,332		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$60,788		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$152,965	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$86,263	\$82,084	\$19,638
Expenditures During FY 18:	\$77,695	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$8,568	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	207.91%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$161,533	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,768	\$12,755	\$
Total Unrestricted Net Assets:	\$151,765	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Logan County Cemetery District		
Unit Code:	054/020/04	County:	Logan
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$448,139		
Equalized Assessed Valuation:	\$464,616,575		
Population:	28,925		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$198,325		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$380,226	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$378,162	\$82,084	\$19,638
Expenditures During FY 18:	\$401,980	\$74,419	\$16,197
Per Capita Revenue:	\$13	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	-\$23,818	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	88.66%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$356,408	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$12	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$356,408	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Logan-Trivoli #4 Multi Township Tax Assessment District		
Unit Code:	072/025/24	County:	Peoria
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,410		
Equalized Assessed Valuation:	\$92,630,835		
Population:	4,160		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$11,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,331	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$15,766	\$82,084	\$19,638
Expenditures During FY 18:	\$17,673	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	-\$1,907	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	98.59%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,424	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$17,424	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Long Point-Amity #3 Multi Township Tax Assessment District		
Unit Code:	053/015/24	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$180,000		
Equalized Assessed Valuation:	\$30,000,000		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$9,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,500	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$18,200	\$82,084	\$19,638
Expenditures During FY 18:	\$11,400	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$6,800	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	81.58%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$9,300	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,300	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Loran-Jefferson Multi Township Tax Assessment District		
Unit Code:	089/010/24	County:	Stephenson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,092		
Equalized Assessed Valuation:	\$32,001,273		
Population:	1,720		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$440		

Blended Component Units

Number Submitted = 1

Loran Jefferson MTAD Tax Assessment

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,715	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$6,304	\$82,084	\$19,638
Expenditures During FY 18:	\$5,463	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$841	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	174.92%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$9,556	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lost Lake Public Water District		
Unit Code:	071/005/37	County:	Ogle
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$494,200		
Equalized Assessed Valuation:	\$16,305,509		
Population:	1,411		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$95,042		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,640,095	\$12,420,355	\$
Per Capita Debt:	\$1,162	\$33,825	\$
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:	\$985.581	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$698	\$151,125	\$
Revenue Collected During FY 18:	\$524.242	\$5,027,817	\$
Expenditures During FY 18:	\$464.328	\$5,050,874	\$
Per Capita Revenue:	\$372	\$31,070	\$
Per Capita Expenditures:	\$329	\$30,083	\$
Operating Income (loss):	\$59.914	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	225.16%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,045.495	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$741	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lost Nation New Landing River Conservancy District		
Unit Code:	071/010/14	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$317,300		
Equalized Assessed Valuation:	\$17,210,254		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$39,772		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,448	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$176	\$18,396	\$8
Revenue Collected During FY 18:	\$144,710	\$82,084	\$19,638
Expenditures During FY 18:	\$187,458	\$74,419	\$16,197
Per Capita Revenue:	\$145	\$1,425	\$6
Per Capita Expenditures:	\$187	\$654	\$6
Revenues over (under) Expenditures:	-\$42,748	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	71.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$133,700	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$134	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$133,701	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lusk Creek River Conservancy District														
Unit Code:	076/020/14	County:	Pope												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$13,000														
Equalized Assessed Valuation:	\$20,664,196														
Population:	4,470														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$158,844	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$36	\$18,396	\$8
Revenue Collected During FY 18:	\$8,492	\$82,084	\$19,638
Expenditures During FY 18:	\$10,256	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$1,764	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1531.59%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$157,080	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$35	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lyman-Wall-Peach Orchard-Sullivant #2 Multi Township Tax		
Unit Code:	027/035/24	County:	Ford
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,705		
Equalized Assessed Valuation:	\$45,249,963		
Population:	2,004		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,615		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,305	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$14,470	\$82,084	\$19,638
Expenditures During FY 18:	\$14,527	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$57	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	91.20%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,248	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mackinaw Valley Water Authority		
Unit Code:	090/010/41	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$358,312		
Equalized Assessed Valuation:	\$299,493,574		
Population:	1,611		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$325,545	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$202	\$18,396	\$8
Revenue Collected During FY 18:	\$33,229	\$82,084	\$19,638
Expenditures During FY 18:	\$9,066	\$74,419	\$16,197
Per Capita Revenue:	\$21	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$24,163	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	3857.36%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$349,708	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$217	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Macomb Airport Authority		
Unit Code:	062/010/03	County:	Mcdonough
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$753,875		
Equalized Assessed Valuation:	\$194,410,026		
Population:	18,267		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$72,361		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$590,000	\$12,420,355	\$
Per Capita Debt:	\$32	\$33,825	\$
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:	\$3,152,195	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$173	\$151,125	\$
Revenue Collected During FY 18:	\$894,147	\$5,027,817	\$
Expenditures During FY 18:	\$1,029,017	\$5,050,874	\$
Per Capita Revenue:	\$49	\$31,070	\$
Per Capita Expenditures:	\$56	\$30,083	\$
Operating Income (loss):	-\$134,870	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	317.26%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,264,668	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$179	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Macon Mosquito Abatement District		
Unit Code:	055/010/11	County:	Macon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$505,100		
Equalized Assessed Valuation:	\$1,033,440,474		
Population:	88,361		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$169,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$549,758	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$412,814	\$82,084	\$19,638
Expenditures During FY 18:	\$385,495	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$27,319	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	149.70%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$577,077	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$289,224	\$12,755	\$
Total Unrestricted Net Assets:	\$287,853	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Macon Co Soil And Water Conservation District		
Unit Code:	055/010/17	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$259,324		
Equalized Assessed Valuation:	\$1,616,760,414		
Population:	110,730		
Employees:			
Full Time:	3		
Part Time:	2		
Salaries Paid:	\$120,969		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$414,347	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$259,029	\$82,084	\$19,638
Expenditures During FY 18:	\$280,387	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$21,358	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	140.16%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$392,989	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$303,360	\$12,755	\$
Total Unrestricted Net Assets:	\$89,629	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Macon County Conservation District		
Unit Code:	055/010/20	County:	Macon
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,207,027		
Equalized Assessed Valuation:	\$1,613,271,444		
Population:	107,303		
Employees:			
	Full Time:	23	
	Part Time:		
	Salaries Paid:	\$987,785	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,534,775	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$33	\$2,072	\$34
Revenue Collected During FY 18:	\$2,718,363	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$3,008,573	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$25	\$11,306	\$59
Per Capita Expenditures:	\$28	\$11,156	\$56
Revenues over (under) Expenditures:	-\$290,210	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	107.84%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$3,244,565	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$30	\$2,215	\$31

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:	\$749,547	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$2,543,847	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Macoupin Co Soil And Water Conservation District		
Unit Code:	056/010/17	County:	Macoupin
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$237,350		
Equalized Assessed Valuation:	\$619,191,614		
Population:	47,765		
Employees:			
	Full Time:	1	
	Part Time:		
	Salaries Paid:	\$43,876	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$318,101	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$245,639	\$82,084	\$19,638
Expenditures During FY 18:	\$252,603	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$6,964	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	123.17%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$311,137	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,510	\$12,755	\$
Total Unrestricted Net Assets:	\$225,627	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Madison Co Mass Transit District		
Unit Code:	057/010/23	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$128,284,561		
Equalized Assessed Valuation:	\$		
Population:	265,428		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$12,200		

Blended Component Units

Number Submitted = 1
Agency for Community Transit

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,558,962	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$157	\$2,072	\$34
Revenue Collected During FY 18:	\$34,910,400	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$29,642,209	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$132	\$11,306	\$59
Per Capita Expenditures:	\$112	\$11,156	\$56
Revenues over (under) Expenditures:	\$5,268,191	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	157.97%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$46,827,153	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$176	\$2,215	\$31

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:	\$18,045,400	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$28,781,753	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$18,836,087	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$71	\$11	\$
Revenue Collected During FY 18:	\$1,861,272	\$342,749	\$
Expenditures During FY 18:	\$118,561	\$324,829	\$
Per Capita Revenue:	\$7	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$1,742,711	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	17357.14%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$20,578,798	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$78	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Madison Co Soil And Water Conservation District		
Unit Code:	057/010/17	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$108,500		
Equalized Assessed Valuation:	\$5,337,553.316		
Population:	265,428		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$67,568		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$262,752	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$223,607	\$82,084	\$19,638
Expenditures During FY 18:	\$190,657	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$32,950	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	155.10%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$295,702	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,064	\$12,755	\$
Total Unrestricted Net Assets:	\$275,196	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mahomet Valley Water Authority		
Unit Code:	074/005/41	County:	Piatt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$50,000		
Equalized Assessed Valuation:	\$421,000,000		
Population:	40,000		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$20,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$300,000	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$50,000	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	-\$50,000	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	500.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$250,000	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Malta-Milan Multi Township Tax Assessment District		
Unit Code:	019/015/24	County:	DeKalb
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$31,653		
Equalized Assessed Valuation:	\$62,822,312		
Population:	1,939		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$9,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,300	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$13,563	\$82,084	\$19,638
Expenditures During FY 18:	\$11,385	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$2,178	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	162.30%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$18,478	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Manlius-Greenville #2 Multi Township Tax Assessment District		
Unit Code:	006/040/24	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,800		
Equalized Assessed Valuation:	\$29,773,972		
Population:	348		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,616	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$31	\$18,396	\$8
Revenue Collected During FY 18:	\$10,892	\$82,084	\$19,638
Expenditures During FY 18:	\$8,522	\$74,419	\$16,197
Per Capita Revenue:	\$31	\$1,425	\$6
Per Capita Expenditures:	\$24	\$654	\$6
Revenues over (under) Expenditures:	\$2,370	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	152.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$12,986	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$37	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$12,986	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Manteno-Rockville Multi Township Tax Assessment District		
Unit Code:	046/010/24	County:	Kankakee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$272,366		
Equalized Assessed Valuation:	\$267,342,956		
Population:	12,064		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$66,424		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$295,044	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$24	\$18,396	\$8
Revenue Collected During FY 18:	\$187,197	\$82,084	\$19,638
Expenditures During FY 18:	\$182,177	\$74,419	\$16,197
Per Capita Revenue:	\$16	\$1,425	\$6
Per Capita Expenditures:	\$15	\$654	\$6
Revenues over (under) Expenditures:	\$5,020	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	164.71%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$300,064	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$25	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$300,064	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Marengo Rescue Squad District		
Unit Code:	063/001/27	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,676,960		
Equalized Assessed Valuation:	\$345,499,015		
Population:	7,605		
Employees:			
Full Time:		15	
Part Time:		44	
Salaries Paid:		\$987,759	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,793,666	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$236	\$2,072	\$34
Revenue Collected During FY 18:	\$1,588,376	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,514,233	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$209	\$11,306	\$59
Per Capita Expenditures:	\$199	\$11,156	\$56
Revenues over (under) Expenditures:	\$74,143	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	93.46%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$1,415,217	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$186	\$2,215	\$31

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:	\$5,003	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,410,214	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$90,000	\$23,081,597	\$1,657,139
Per Capita Debt:	\$12	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Marion Co Soil And Water Conservation District		
Unit Code:	058/010/17	County:	Marion
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$150,622		
Equalized Assessed Valuation:	\$427,091,329		
Population:	37,902		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$51,236		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$547,149	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$150,508	\$82,084	\$19,638
Expenditures During FY 18:	\$109,889	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$40,619	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	534.87%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$587,768	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$16	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$90,920	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Marshall-Putnam River Conservancy District		
Unit Code:	059/010/14	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,000		
Equalized Assessed Valuation:	\$460,626,735		
Population:	19,266		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$1,300	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,304	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$10,122	\$82,084	\$19,638
Expenditures During FY 18:	\$10,298	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	-\$176	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	360.54%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$37,128	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$37,128	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Marshall-Putnam Co Soil And Water Conservation District		
Unit Code:	059/010/17	County:	Marshall
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$387,065		
Equalized Assessed Valuation:	\$269,029,578		
Population:	17,457		
Employees:			
	Full Time:	2	
	Part Time:		
	Salaries Paid:	\$115,768	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,948	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$390,350	\$82,084	\$19,638
Expenditures During FY 18:	\$386,860	\$74,419	\$16,197
Per Capita Revenue:	\$22	\$1,425	\$6
Per Capita Expenditures:	\$22	\$654	\$6
Revenues over (under) Expenditures:	\$3,490	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	32.68%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$126,438	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,082	\$12,755	\$
Total Unrestricted Net Assets:	\$115,229	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mascoutah Surface Water District		
Unit Code:	088/010/22	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$341,000		
Equalized Assessed Valuation:	\$120,808,815		
Population:	5,100		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$14,405		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$214,775	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$42	\$18,396	\$8
Revenue Collected During FY 18:	\$131,300	\$82,084	\$19,638
Expenditures During FY 18:	\$155,899	\$74,419	\$16,197
Per Capita Revenue:	\$26	\$1,425	\$6
Per Capita Expenditures:	\$31	\$654	\$6
Revenues over (under) Expenditures:	-\$24,599	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	121.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$190,176	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$37	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$190,176	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mason Hospital District		
Unit Code:	060/010/08	County:	Mason
Fiscal Year End:	9/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$856,166		
Equalized Assessed Valuation:	\$205,566,144		
Population:	13,876		
Employees:			
	Full Time:	182	
	Part Time:	12	
	Salaries Paid:	\$12,566,580	

Blended Component Units
Number Submitted = 1
MASON DISTRICT HOSPITAL

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$1	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,551,955	\$12,420,355	\$
Per Capita Debt:	\$472	\$33,825	\$
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:	\$10,874,508	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$784	\$151,125	\$
Revenue Collected During FY 18:	\$26,304,560	\$5,027,817	\$
Expenditures During FY 18:	\$25,912,687	\$5,050,874	\$
Per Capita Revenue:	\$1,896	\$31,070	\$
Per Capita Expenditures:	\$1,867	\$30,083	\$
Operating Income (loss):	\$391,873	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	43.48%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$11,266,381	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$812	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mason City Cemetery District		
Unit Code:	060/010/04	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,650		
Equalized Assessed Valuation:	\$43,274,149		
Population:	3,060		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,632	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$16,214	\$82,084	\$19,638
Expenditures During FY 18:	\$15,105	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$1,109	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	38.01%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$5,741	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mason Co Soil And Water Conservation District		
Unit Code:	060/010/17	County:	Mason
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$38,553		
Equalized Assessed Valuation:	\$205,566,144		
Population:	13,715		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,433	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$85,385	\$82,084	\$19,638
Expenditures During FY 18:	\$53,352	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$32,033	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	326.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$174,319	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$174,319	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Massac Hospital District		
Unit Code:	061/010/08	County:	Massac
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,104,172		
Equalized Assessed Valuation:	\$179,056,072		
Population:	15,429		
Employees:			
Full Time:	162		
Part Time:	51		
Salaries Paid:	\$9,939,054		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,334,115	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$1,318	\$2,072	\$34
Revenue Collected During FY 18:	\$25,986,019	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$24,518,405	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$1,684	\$11,306	\$59
Per Capita Expenditures:	\$1,589	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,467,614	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	88.46%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$21,689,924	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$1,406	\$2,215	\$31
 <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:	\$226,250	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$19,172,435	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$9,737,106	\$23,081,597	\$1,657,139
Per Capita Debt:	\$631	\$267	\$36
General Obligation Debt over EAV:	5.14%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Massac Co Soil And Water Conservation District		
Unit Code:	061/010/17	County:	Massac
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$60,000		
Equalized Assessed Valuation:	\$171,188,541		
Population:	14,753		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$30,611		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,279	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$59,222	\$82,084	\$19,638
Expenditures During FY 18:	\$42,177	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$17,045	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	109.83%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$46,324	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,500	\$11,461	\$
Total Unreserved Funds:	\$39,824	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Massac-Metropolis Port District														
Unit Code:	061/005/25	County:	Massac												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$13,057														
Equalized Assessed Valuation:	\$184,865,562														
Population:	14,344														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$149,082	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	-\$10	\$18,396	\$8
Revenue Collected During FY 18:	\$17,210	\$82,084	\$19,638
Expenditures During FY 18:	\$13,057	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$4,153	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-1109.97%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$144,929	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	-\$166,803	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$175,000	\$12,420,355	\$
Per Capita Debt:	\$12	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mayfield-South Grove Multi Township Tax Assessment District		
Unit Code:	019/025/24	County:	DeKalb
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,000		
Equalized Assessed Valuation:	\$32,641,775		
Population:	1,450		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,083	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$12,052	\$82,084	\$19,638
Expenditures During FY 18:	\$12,958	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	-\$906	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	86.26%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$11,177	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	May-Sublette Multi Township Tax Assessment District		
Unit Code:	052/070/24	County:	Lee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$29,369		
Equalized Assessed Valuation:	\$62,701,140		
Population:	1,080		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$7,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,972	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$21,892	\$82,084	\$19,638
Expenditures During FY 18:	\$15,449	\$74,419	\$16,197
Per Capita Revenue:	\$20	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	\$6,443	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	196.87%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$30,415	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$28	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mazon Verona Kinsman Rescue Squad District		
Unit Code:	032/005/27	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$299,163		
Equalized Assessed Valuation:	\$85,481,461		
Population:	978		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$125,205	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$128	\$18,396	\$8
Revenue Collected During FY 18:	\$229,857	\$82,084	\$19,638
Expenditures During FY 18:	\$223,481	\$74,419	\$16,197
Per Capita Revenue:	\$235	\$1,425	\$6
Per Capita Expenditures:	\$229	\$654	\$6
Revenues over (under) Expenditures:	\$6,376	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	58.88%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$131,581	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$135	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,677	\$12,755	\$
Total Unrestricted Net Assets:	\$100,904	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mc Clure-East Cape Girardeau Water Service District		
Unit Code:	002/010/19	County:	Alexander
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$244,594		
Equalized Assessed Valuation:	\$2,000,000		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$22,939		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$166,759	\$12,420,355	\$
Per Capita Debt:	\$139	\$33,825	\$
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:	\$1,220,925	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,017	\$151,125	\$
Revenue Collected During FY 18:	\$180,701	\$5,027,817	\$
Expenditures During FY 18:	\$244,594	\$5,050,874	\$
Per Capita Revenue:	\$151	\$31,070	\$
Per Capita Expenditures:	\$204	\$30,083	\$
Operating Income (loss):	-\$63,893	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	473.04%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,157,032	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$964	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mc Donough Co Soil And Water Conservation District		
Unit Code:	062/010/17	County:	Mcdonough
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$96,309		
Equalized Assessed Valuation:	\$528,207,909		
Population:	30,823		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$42,217		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$209,760	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$96,308	\$82,084	\$19,638
Expenditures During FY 18:	\$82,270	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$14,038	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	272.03%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$223,798	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$144,091	\$11,461	\$
Total Unreserved Funds:	\$75,879	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mc Donough County Hospital District		
Unit Code:	062/010/08	County:	Mcdonough
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$89,490,500		
Equalized Assessed Valuation:	\$11,770,255		
Population:	32,464		
Employees:			
Full Time:	454		
Part Time:	108		
Salaries Paid:	\$38,175,524		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$28,777,830	\$12,420,355	\$
Per Capita Debt:	\$886	\$33,825	\$
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:	\$87,929,455	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2,709	\$151,125	\$
Revenue Collected During FY 18:	\$82,528,488	\$5,027,817	\$
Expenditures During FY 18:	\$84,192,468	\$5,050,874	\$
Per Capita Revenue:	\$2,542	\$31,070	\$
Per Capita Expenditures:	\$2,593	\$30,083	\$
Operating Income (loss):	-\$1,663,980	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	102.46%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$86,265,475	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2,657	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Mc Henry County Conservation District		
Unit Code:	063/010/20	County:	Mchenry
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,060,091		
Equalized Assessed Valuation:	\$7,965,517,767		
Population:	307,343		
Employees:			
Full Time:	69		
Part Time:	4		
Salaries Paid:	\$4,776,549		

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:	\$7,034,388	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$23	\$2,072	\$34
Revenue Collected During FY 18:	\$10,305,088	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$8,971,240	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$34	\$11,306	\$59
Per Capita Expenditures:	\$29	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,333,848	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	93.55%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$8,392,324	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$27	\$2,215	\$31

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:	\$720,634	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$5,530,505	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$95,370,000	\$23,081,597	\$1,657,139
Per Capita Debt:	\$310	\$267	\$36
General Obligation Debt over EAV:	1.14%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Mc Lean County Public Building Commission		
Unit Code:	064/005/33	County:	McLean
Fiscal Year End:	9/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,036,361		
Equalized Assessed Valuation:	\$3,874,364,789		
Population:	172,290		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,217,407	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$59	\$2,072	\$34
Revenue Collected During FY 18:	\$33,588,663	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$32,036,361	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$195	\$11,306	\$59
Per Capita Expenditures:	\$186	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,552,302	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	36.74%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$11,769,709	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$68	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$11,769,709	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$50,175,011	\$23,081,597	\$1,657,139
Per Capita Debt:	\$291	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	McHenry-Lake County Soil And Water Conservation District		
Unit Code:	063/015/17	County:	Mchenry
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$221,830		
Equalized Assessed Valuation:	\$32,401,953.387		
Population:	1,011,253		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$199,395		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$242,900	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$96,172	\$82,084	\$19,638
Expenditures During FY 18:	\$85,091	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$11,081	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	299.61%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$254,943	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,500	\$12,755	\$
Total Unrestricted Net Assets:	\$56,596	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$20.770	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$193.258	\$5,027,817	\$
Expenditures During FY 18:	\$156.306	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$36.952	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	36.93%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$57.722	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	McLean Co. Soil And Water Conservation District		
Unit Code:	064/010/17	County:	McLean
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$298,368		
Equalized Assessed Valuation:	\$38,241,043		
Population:	180,000		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$96,733		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$522,416	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$345,329	\$82,084	\$19,638
Expenditures During FY 18:	\$298,368	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$46,961	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	190.83%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$569,377	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$330,289	\$11,461	\$
Total Unreserved Funds:	\$239,089	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Meadow Brook Public Water Service District		
Unit Code:	057/013/19	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$862,600		
Equalized Assessed Valuation:	\$1		
Population:	2,300		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$145,684		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$1,777,284	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$773	\$151,125	\$
Revenue Collected During FY 18:	\$585,260	\$5,027,817	\$
Expenditures During FY 18:	\$539,437	\$5,050,874	\$
Per Capita Revenue:	\$254	\$31,070	\$
Per Capita Expenditures:	\$235	\$30,083	\$
Operating Income (loss):	\$45,823	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	337.96%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,823,107	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$793	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mechanicsburg-Buffalo Hart Multi Township Tax Assessment District		
Unit Code:	083/050/24	County:	Sangamon
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,175		
Equalized Assessed Valuation:	\$37,085,089		
Population:	2,466		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$7,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,399	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$11,963	\$82,084	\$19,638
Expenditures During FY 18:	\$14,141	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	-\$2,178	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	22.78%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$3,221	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard Cemetery District		
Unit Code:	065/010/04	County:	Menard
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$371,777		
Equalized Assessed Valuation:	\$2,718,857.520		
Population:	12,245		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$166,916		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$70,874	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$307,874	\$82,084	\$19,638
Expenditures During FY 18:	\$297,463	\$74,419	\$16,197
Per Capita Revenue:	\$25	\$1,425	\$6
Per Capita Expenditures:	\$24	\$654	\$6
Revenues over (under) Expenditures:	\$10,411	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	27.33%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$81,285	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$81,285	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard #1 Road District		
Unit Code:	065/010/15	County:	Menard
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,557		
Equalized Assessed Valuation:	\$9,112,966		
Population:	350		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$16,369		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$72,737	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$208	\$18,396	\$8
Revenue Collected During FY 18:	\$52,333	\$82,084	\$19,638
Expenditures During FY 18:	\$50,812	\$74,419	\$16,197
Per Capita Revenue:	\$150	\$1,425	\$6
Per Capita Expenditures:	\$145	\$654	\$6
Revenues over (under) Expenditures:	\$1,521	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	146.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$74,258	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$212	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard #10 Road District		
Unit Code:	065/090/15	County:	Menard
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$76,500		
Equalized Assessed Valuation:	\$81,198,840		
Population:	131		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$15,995		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,735	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$380	\$18,396	\$8
Revenue Collected During FY 18:	\$65,812	\$82,084	\$19,638
Expenditures During FY 18:	\$61,955	\$74,419	\$16,197
Per Capita Revenue:	\$502	\$1,425	\$6
Per Capita Expenditures:	\$473	\$654	\$6
Revenues over (under) Expenditures:	\$3,857	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	86.50%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$53,592	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$409	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$53,592	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard #2 Road District		
Unit Code:	065/020/15	County:	Menard
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$97,500		
Equalized Assessed Valuation:	\$17,228,036		
Population:	425		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$18,960		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$99,785	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$235	\$18,396	\$8
Revenue Collected During FY 18:	\$95,033	\$82,084	\$19,638
Expenditures During FY 18:	\$50,305	\$74,419	\$16,197
Per Capita Revenue:	\$224	\$1,425	\$6
Per Capita Expenditures:	\$118	\$654	\$6
Revenues over (under) Expenditures:	\$44,728	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	287.27%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$144,513	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$340	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$144,513	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,777	\$12,420,355	\$
Per Capita Debt:	\$18	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard #3 Road District		
Unit Code:	065/030/15	County:	Menard
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$84,500		
Equalized Assessed Valuation:	\$13,000,937		
Population:	12,607		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$22,809		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,557	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$102,037	\$82,084	\$19,638
Expenditures During FY 18:	\$118,355	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	-\$16,318	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	4.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$5,239	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,239	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard #4 Road District		
Unit Code:	065/040/15	County:	Menard
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$432,000		
Equalized Assessed Valuation:	\$65,824,709		
Population:	12,607		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$50,749		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$242,008	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$19	\$18,396	\$8
Revenue Collected During FY 18:	\$422,339	\$82,084	\$19,638
Expenditures During FY 18:	\$325,149	\$74,419	\$16,197
Per Capita Revenue:	\$34	\$1,425	\$6
Per Capita Expenditures:	\$26	\$654	\$6
Revenues over (under) Expenditures:	\$97,190	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	104.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$339,198	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$27	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$339,199	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard #5 Road District		
Unit Code:	065/050/15	County:	Menard
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$484,700		
Equalized Assessed Valuation:	\$19,429,656		
Population:	500		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$33,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$224,803	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$450	\$18,396	\$8
Revenue Collected During FY 18:	\$266,393	\$82,084	\$19,638
Expenditures During FY 18:	\$200,728	\$74,419	\$16,197
Per Capita Revenue:	\$533	\$1,425	\$6
Per Capita Expenditures:	\$401	\$654	\$6
Revenues over (under) Expenditures:	\$65,665	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	144.71%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$290,468	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$581	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$290,468	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard #6 Road District		
Unit Code:	065/060/15	County:	Menard
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$147,300		
Equalized Assessed Valuation:	\$48,739,018		
Population:	1,064		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$27,681		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$224,794	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$211	\$18,396	\$8
Revenue Collected During FY 18:	\$244,484	\$82,084	\$19,638
Expenditures During FY 18:	\$152,124	\$74,419	\$16,197
Per Capita Revenue:	\$230	\$1,425	\$6
Per Capita Expenditures:	\$143	\$654	\$6
Revenues over (under) Expenditures:	\$92,360	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	208.48%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$317,154	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$298	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$225,070	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard #7 Road District		
Unit Code:	065/070/15	County:	Menard
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$57,500		
Equalized Assessed Valuation:	\$7,486,807		
Population:	233		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$8,886		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$63,432	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$272	\$18,396	\$8
Revenue Collected During FY 18:	\$61,174	\$82,084	\$19,638
Expenditures During FY 18:	\$60,523	\$74,419	\$16,197
Per Capita Revenue:	\$263	\$1,425	\$6
Per Capita Expenditures:	\$260	\$654	\$6
Revenues over (under) Expenditures:	\$651	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	105.88%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$64,083	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$275	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$64,083	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard #9 Road District		
Unit Code:	065/080/15	County:	Menard
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$170,271		
Equalized Assessed Valuation:	\$21,918,036		
Population:	874		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$44,247		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$55,549	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$64	\$18,396	\$8
Revenue Collected During FY 18:	\$184,350	\$82,084	\$19,638
Expenditures During FY 18:	\$184,843	\$74,419	\$16,197
Per Capita Revenue:	\$211	\$1,425	\$6
Per Capita Expenditures:	\$211	\$654	\$6
Revenues over (under) Expenditures:	-\$493	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	29.79%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$55,056	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$63	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$55,055	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$19,988	\$12,420,355	\$
Per Capita Debt:	\$23	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard Co Water Authority		
Unit Code:	065/005/41	County:	Menard
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,725		
Equalized Assessed Valuation:	\$323,889,339		
Population:	12,444		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$1,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$71,832	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$9,800	\$82,084	\$19,638
Expenditures During FY 18:	\$7,884	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$1,916	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1870.76%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$147,491	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$12	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard Co Soil And Water Conservation District		
Unit Code:	065/010/17	County:	Menard
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$73,300		
Equalized Assessed Valuation:	\$283,708,919		
Population:	12,245		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$15,631		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$61,507	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$80,470	\$82,084	\$19,638
Expenditures During FY 18:	\$30,971	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$49,499	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	358.42%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$111,006	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,500	\$11,461	\$
Total Unreserved Funds:	\$70,970	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menard County Rescue Squad District		
Unit Code:	065/005/27	County:	Menard
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$179,400		
Equalized Assessed Valuation:	\$188,122,531		
Population:	7,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$91,434	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$96,853	\$82,084	\$19,638
Expenditures During FY 18:	\$80,892	\$74,419	\$16,197
Per Capita Revenue:	\$13	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	\$15,961	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	132.76%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$107,395	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,397	\$11,461	\$
Total Unreserved Funds:	\$94,998	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Menominee-Rawlins-Vinegar Hill Multi Township Tax Assessment		
Unit Code:	043/060/24	County:	Jo Daviess
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$20,500		
Equalized Assessed Valuation:	\$71,141,629		
Population:	1,941		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$13,050		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,015	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$19,488	\$82,084	\$19,638
Expenditures During FY 18:	\$16,702	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$2,786	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	82.63%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,801	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mercer Co Soil And Water Conservation District		
Unit Code:	066/010/17	County:	Mercer
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$160,686		
Equalized Assessed Valuation:	\$203,124,093		
Population:	15,618		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$31,332		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$249,988	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$16	\$18,396	\$8
Revenue Collected During FY 18:	\$168,890	\$82,084	\$19,638
Expenditures During FY 18:	\$160,672	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$8,218	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	160.70%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$258,206	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$17	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$257,146	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Meredosia-Bluffs Rescue Squad District														
Unit Code:	069/010/27	County:	Morgan												
Fiscal Year End:	6/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$143,433														
Equalized Assessed Valuation:	\$46,701,107														
Population:	1,653														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$214,127	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$130	\$18,396	\$8
Revenue Collected During FY 18:	\$84,769	\$82,084	\$19,638
Expenditures During FY 18:	\$80,957	\$74,419	\$16,197
Per Capita Revenue:	\$51	\$1,425	\$6
Per Capita Expenditures:	\$49	\$654	\$6
Revenues over (under) Expenditures:	\$3,812	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	324.98%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$263,097	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$159	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$600	\$12,755	\$
Total Unrestricted Net Assets:	\$55,445	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Meriden-Ophir-Troy Grove Multi Township Tax Assessment District		
Unit Code:	050/080/24	County:	Lasalle
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$53,408		
Equalized Assessed Valuation:	\$77,748,024		
Population:	2,200		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$28,758		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,361	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$35	\$18,396	\$8
Revenue Collected During FY 18:	\$52,025	\$82,084	\$19,638
Expenditures During FY 18:	\$37,625	\$74,419	\$16,197
Per Capita Revenue:	\$24	\$1,425	\$6
Per Capita Expenditures:	\$17	\$654	\$6
Revenues over (under) Expenditures:	\$14,400	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	241.23%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$90,761	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$41	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Metro East Sanitary District		
Unit Code:	088/040/16	County:	St. Clair
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,196,700		
Equalized Assessed Valuation:	\$775,235,050		
Population:	250,000		
Employees:			
Full Time:	40		
Part Time:	24		
Salaries Paid:	\$2,378,833		

Blended Component Units
Number Submitted = 1
Lansdowne Sewer system

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,672,253	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$31	\$2,072	\$34
Revenue Collected During FY 18:	\$4,885,520	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$4,936,711	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$20	\$11,306	\$59
Per Capita Expenditures:	\$20	\$11,156	\$56
Revenues over (under) Expenditures:	-\$51,191	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	154.38%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$7,621,062	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$30	\$2,215	\$31

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:	\$5,925,702	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,085,193	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,056,138	\$23,081,597	\$1,657,139
Per Capita Debt:	\$8	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,014,320	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$16	\$11	\$
Revenue Collected During FY 18:	\$3,611,259	\$342,749	\$
Expenditures During FY 18:	\$3,137,243	\$324,829	\$
Per Capita Revenue:	\$14	\$3	\$
Per Capita Expenditures:	\$13	\$3	\$
Operating Income (loss):	\$474,016	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	143.07%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$4,488,336	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$18	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Metro East Park Special Recreation		
Unit Code:	057/023/28	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,679,808		
Equalized Assessed Valuation:	\$		
Population:	532,000		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$168,457		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,127,774	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$27	\$2,072	\$34
Revenue Collected During FY 18:	\$6,564,239	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$5,714,725	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$12	\$11,306	\$59
Per Capita Expenditures:	\$11	\$11,156	\$56
Revenues over (under) Expenditures:	\$849,514	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	262.17%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$14,982,513	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$28	\$2,215	\$31

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:	\$1,503,736	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$14,013,819	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Metro-East Mass Transit District		
Unit Code:	088/010/23	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$84,821,301		
Equalized Assessed Valuation:	\$		
Population:	262,479		
Employees:			
Full Time:	12		
Part Time:	70		
Salaries Paid:	\$1,339,734		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$70,826,404	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$270	\$2,072	\$34
Revenue Collected During FY 18:	\$73,998,309	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$74,235,265	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$282	\$11,306	\$59
Per Capita Expenditures:	\$283	\$11,156	\$56
Revenues over (under) Expenditures:	-\$236,956	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	95.09%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$70,589,448	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$269	\$2,215	\$31

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:	\$3,533,888	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$24,553,717	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$40,003,886	\$23,081,597	\$1,657,139
Per Capita Debt:	\$152	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Metropolitan Airport Authority		
Unit Code:	081/010/03	County:	Rock Island
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,714,900		
Equalized Assessed Valuation:	\$1,953,098,368		
Population:	1		
Employees:			
Full Time:	60		
Part Time:	7		
Salaries Paid:	\$4,099,577		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$1	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$21,826,827	\$12,420,355	\$
Per Capita Debt:	\$21,826,827	\$33,825	\$
General Obligation Debt over EAV:	0.95%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$98,343.630	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$98,343.630	\$151,125	\$
Revenue Collected During FY 18:	\$18,983.873	\$5,027,817	\$
Expenditures During FY 18:	\$18,322.685	\$5,050,874	\$
Per Capita Revenue:	\$18,983.873	\$31,070	\$
Per Capita Expenditures:	\$18,322.685	\$30,083	\$
Operating Income (loss):	\$661.188	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	538.85%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$98,732.022	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$98,732.022	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Metropolitan Peoria Airport Authority		
Unit Code:	072/010/03	County:	Peoria
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,533,228		
Equalized Assessed Valuation:	\$3,587,930,438		
Population:	183,011		
Employees:			
Full Time:	23		
Part Time:	10		
Salaries Paid:	\$1,219,086		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$48,637,371	\$12,420,355	\$
Per Capita Debt:	\$266	\$33,825	\$
General Obligation Debt over EAV:	0.17%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$139,104,161	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$760	\$151,125	\$
Revenue Collected During FY 18:	\$19,749,050	\$5,027,817	\$
Expenditures During FY 18:	\$13,928,829	\$5,050,874	\$
Per Capita Revenue:	\$108	\$31,070	\$
Per Capita Expenditures:	\$76	\$30,083	\$
Operating Income (loss):	\$5,820,221	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1040.46%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$144,924,382	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$792	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mid-America Intermodal Authority Port District		
Unit Code:	001/010/25	County:	Adams
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$180,410		
Equalized Assessed Valuation:	\$		
Population:			
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,112	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$137,300	\$82,084	\$19,638
Expenditures During FY 18:	\$175,938	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	-\$38,638	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	42.90%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$75,474	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	-\$14,654	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Middlefork-Pilot Multi Township Tax Assessment District		
Unit Code:	092/020/24	County:	Vermilion
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,200		
Equalized Assessed Valuation:	\$60,635,075		
Population:	2,045		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$15,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$72,057	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$35	\$18,396	\$8
Revenue Collected During FY 18:	\$24,517	\$82,084	\$19,638
Expenditures During FY 18:	\$17,350	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$7,167	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	456.62%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$79,224	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$39	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Midlothian-Markham Water Service District		
Unit Code:	016/010/19	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,027,140		
Equalized Assessed Valuation:	\$		
Population:	35,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,026,103	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$29	\$2,072	\$34
Revenue Collected During FY 18:	\$3,886,647	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$3,827,048	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$111	\$11,306	\$59
Per Capita Expenditures:	\$109	\$11,156	\$56
Revenues over (under) Expenditures:	\$59,599	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	28.37%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$1,085,702	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$31	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$564,258	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mill Creek Water Service District		
Unit Code:	045/005/19	County:	Kane
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,429,590		
Equalized Assessed Valuation:	\$247,737,074		
Population:	8,000		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$18,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$278,744	\$12,420,355	\$
Per Capita Debt:	\$35	\$33,825	\$
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:	\$19,890,849	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2,486	\$151,125	\$
Revenue Collected During FY 18:	\$2,459,310	\$5,027,817	\$
Expenditures During FY 18:	\$2,490,779	\$5,050,874	\$
Per Capita Revenue:	\$307	\$31,070	\$
Per Capita Expenditures:	\$311	\$30,083	\$
Operating Income (loss):	-\$31,469	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	797.32%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$19,859,380	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2,482	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mill Creek Public Water District		
Unit Code:	001/005/37	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,455,723		
Equalized Assessed Valuation:	\$1		
Population:	5,473		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$267,155		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,490,000	\$12,420,355	\$
Per Capita Debt:	\$455	\$33,825	\$
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:	\$5,992.798	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.095	\$151,125	\$
Revenue Collected During FY 18:	\$1,342.491	\$5,027,817	\$
Expenditures During FY 18:	\$1,041.887	\$5,050,874	\$
Per Capita Revenue:	\$245	\$31,070	\$
Per Capita Expenditures:	\$190	\$30,083	\$
Operating Income (loss):	\$300.604	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	605.89%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$6,312.661	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.153	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mill Creek River Conservancy District		
Unit Code:	012/010/14	County:	Clark
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$50,000		
Equalized Assessed Valuation:	\$44,455,619		
Population:	4,405		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$4,872	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$100,134	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$23	\$18,396	\$8
Revenue Collected During FY 18:	\$42,059	\$82,084	\$19,638
Expenditures During FY 18:	\$17,794	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$24,265	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	699.11%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$124,399	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$28	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Miller-Mission #4 Multi Township Tax Assessment District		
Unit Code:	050/030/24	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$41,727		
Equalized Assessed Valuation:	\$89,015,198		
Population:	4,625		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$3,761		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$84,228	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$18	\$18,396	\$8
Revenue Collected During FY 18:	\$45,583	\$82,084	\$19,638
Expenditures During FY 18:	\$32,353	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$13,230	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	301.23%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$97,458	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$21	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mineral-Fairfield-Gold #1 Multi Township Tax Assessment District		
Unit Code:	006/010/24	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,450		
Equalized Assessed Valuation:	\$33,353,562		
Population:	1,039		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$275		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,044	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$10	\$18,396	\$8
Revenue Collected During FY 18:	\$6,906	\$82,084	\$19,638
Expenditures During FY 18:	\$6,667	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$239	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	154.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$10,283	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Miracle Manor-Bellemore Place Street Lighting District		
Unit Code:	057/010/18	County:	Madison
Fiscal Year End:	9/1/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$18,000		
Equalized Assessed Valuation:	\$6,992,966		
Population:	972		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,305	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$54	\$18,396	\$8
Revenue Collected During FY 18:	\$11,204	\$82,084	\$19,638
Expenditures During FY 18:	\$10,009	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$1,195	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	534.52%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$53,500	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$55	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mission Brook Sanitary District		
Unit Code:	016/110/16	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,839,400		
Equalized Assessed Valuation:	\$190,366,962		
Population:	4,408		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$25,860		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,435,014	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$326	\$18,396	\$8
Revenue Collected During FY 18:	\$440,554	\$82,084	\$19,638
Expenditures During FY 18:	\$267,988	\$74,419	\$16,197
Per Capita Revenue:	\$100	\$1,425	\$6
Per Capita Expenditures:	\$61	\$654	\$6
Revenues over (under) Expenditures:	\$172,566	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	599.87%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,607,580	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$365	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$745,771	\$12,755	\$
Total Unrestricted Net Assets:	\$861,809	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$1,259,996	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$286	\$151,125	\$
Revenue Collected During FY 18:	\$546,483	\$5,027,817	\$
Expenditures During FY 18:	\$453,858	\$5,050,874	\$
Per Capita Revenue:	\$124	\$31,070	\$
Per Capita Expenditures:	\$103	\$30,083	\$
Operating Income (loss):	\$92,625	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	298.03%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,352,621	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$307	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mitchell Public Water Service District		
Unit Code:	057/015/19	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,400,000		
Equalized Assessed Valuation:	\$17,900,000		
Population:	6,900		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$244,860		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$115,000	\$12,420,355	\$
Per Capita Debt:	\$17	\$33,825	\$
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:	\$2,447,578	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$355	\$151,125	\$
Revenue Collected During FY 18:	\$1,299,456	\$5,027,817	\$
Expenditures During FY 18:	\$1,335,892	\$5,050,874	\$
Per Capita Revenue:	\$188	\$31,070	\$
Per Capita Expenditures:	\$194	\$30,083	\$
Operating Income (loss):	-\$36,436	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	180.49%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,411,142	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$349	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mitchellville Water Service District		
Unit Code:	082/010/19	County:	Saline
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$487,538		
Equalized Assessed Valuation:	\$		
Population:	2,000		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$85,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$280,000	\$12,420,355	\$
Per Capita Debt:	\$140	\$33,825	\$
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:	\$725.554	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$363	\$151,125	\$
Revenue Collected During FY 18:	\$544.397	\$5,027,817	\$
Expenditures During FY 18:	\$487.538	\$5,050,874	\$
Per Capita Revenue:	\$272	\$31,070	\$
Per Capita Expenditures:	\$244	\$30,083	\$
Operating Income (loss):	\$56.859	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	160.48%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$782.413	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$391	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mona-Rogers-Pella-Brenton Multi Township Tax Assessment District		
Unit Code:	027/005/24	County:	Ford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,991		
Equalized Assessed Valuation:	\$35,827,508		
Population:	1,932		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$7,395	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,337	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$10,990	\$82,084	\$19,638
Expenditures During FY 18:	\$10,497	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$493	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	169.86%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,830	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Monroe #1 Road District		
Unit Code:	067/010/15	County:	Monroe
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$524,028		
Equalized Assessed Valuation:	\$23,974,557		
Population:	942		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$30,156		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$407,034	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$432	\$18,396	\$8
Revenue Collected During FY 18:	\$188,903	\$82,084	\$19,638
Expenditures During FY 18:	\$154,308	\$74,419	\$16,197
Per Capita Revenue:	\$201	\$1,425	\$6
Per Capita Expenditures:	\$164	\$654	\$6
Revenues over (under) Expenditures:	\$34,595	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	286.20%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$441,629	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$469	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$164,901	\$11,461	\$
Total Unreserved Funds:	\$270,265	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Monroe #10 Road District		
Unit Code:	067/100/15	County:	Monroe
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$306,400		
Equalized Assessed Valuation:	\$11,195,025		
Population:	323		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$40,018		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$413,624	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1,281	\$18,396	\$8
Revenue Collected During FY 18:	\$201,981	\$82,084	\$19,638
Expenditures During FY 18:	\$185,748	\$74,419	\$16,197
Per Capita Revenue:	\$625	\$1,425	\$6
Per Capita Expenditures:	\$575	\$654	\$6
Revenues over (under) Expenditures:	\$16,233	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	231.42%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$429,857	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1,331	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$385,491	\$11,461	\$
Total Unreserved Funds:	\$34,941	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$12,773	\$12,420,355	\$
Per Capita Debt:	\$40	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Monroe #2 Road District		
Unit Code:	067/020/15	County:	Monroe
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$456,700		
Equalized Assessed Valuation:	\$38,230,884		
Population:	1,409		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$80,620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$241,665	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$172	\$18,396	\$8
Revenue Collected During FY 18:	\$254,036	\$82,084	\$19,638
Expenditures During FY 18:	\$270,779	\$74,419	\$16,197
Per Capita Revenue:	\$180	\$1,425	\$6
Per Capita Expenditures:	\$192	\$654	\$6
Revenues over (under) Expenditures:	-\$16,743	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	83.06%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$224,922	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$160	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$183,020	\$11,461	\$
Total Unreserved Funds:	\$48,429	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,745	\$12,420,355	\$
Per Capita Debt:	\$4	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Monroe #3 Road District		
Unit Code:	067/030/15	County:	Monroe
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$672,900		
Equalized Assessed Valuation:	\$47,614,398		
Population:	1,868		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$45,086		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$448,306	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$240	\$18,396	\$8
Revenue Collected During FY 18:	\$260,084	\$82,084	\$19,638
Expenditures During FY 18:	\$224,551	\$74,419	\$16,197
Per Capita Revenue:	\$139	\$1,425	\$6
Per Capita Expenditures:	\$120	\$654	\$6
Revenues over (under) Expenditures:	\$35,533	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	215.47%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$483,839	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$259	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$247,645	\$11,461	\$
Total Unreserved Funds:	\$238,758	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Monroe #4 Road District		
Unit Code:	067/040/15	County:	Monroe
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$391,000		
Equalized Assessed Valuation:	\$19,371,190		
Population:	911		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$34,404		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$335,818	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$369	\$18,396	\$8
Revenue Collected During FY 18:	\$165,983	\$82,084	\$19,638
Expenditures During FY 18:	\$140,132	\$74,419	\$16,197
Per Capita Revenue:	\$182	\$1,425	\$6
Per Capita Expenditures:	\$154	\$654	\$6
Revenues over (under) Expenditures:	\$25,851	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	258.09%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$361,669	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$397	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$293,250	\$11,461	\$
Total Unreserved Funds:	\$74,783	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Monroe #5 Road District		
Unit Code:	067/050/15	County:	Monroe
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$855,000		
Equalized Assessed Valuation:	\$60,765,618		
Population:	2,011		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$75,756		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$537,955	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$268	\$18,396	\$8
Revenue Collected During FY 18:	\$418,619	\$82,084	\$19,638
Expenditures During FY 18:	\$377,806	\$74,419	\$16,197
Per Capita Revenue:	\$208	\$1,425	\$6
Per Capita Expenditures:	\$188	\$654	\$6
Revenues over (under) Expenditures:	\$40,813	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	153.19%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$578,768	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$288	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$396,288	\$11,461	\$
Total Unreserved Funds:	\$191,227	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Monroe #6 Road District		
Unit Code:	067/060/15	County:	Monroe
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$922,500		
Equalized Assessed Valuation:	\$66,764,528		
Population:	2,276		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$79,935		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$604,840	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$266	\$18,396	\$8
Revenue Collected During FY 18:	\$399,181	\$82,084	\$19,638
Expenditures During FY 18:	\$300,013	\$74,419	\$16,197
Per Capita Revenue:	\$175	\$1,425	\$6
Per Capita Expenditures:	\$132	\$654	\$6
Revenues over (under) Expenditures:	\$99,168	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	234.66%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$704,008	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$309	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$554,843	\$11,461	\$
Total Unreserved Funds:	\$149,044	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Monroe #7 Road District		
Unit Code:	067/070/15	County:	Monroe
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$300,800		
Equalized Assessed Valuation:	\$31,818,968		
Population:	1,351		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$36,646		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$172,763	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$128	\$18,396	\$8
Revenue Collected During FY 18:	\$235,690	\$82,084	\$19,638
Expenditures During FY 18:	\$114,277	\$74,419	\$16,197
Per Capita Revenue:	\$174	\$1,425	\$6
Per Capita Expenditures:	\$85	\$654	\$6
Revenues over (under) Expenditures:	\$121,413	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	257.42%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$294,176	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$218	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$236,466	\$11,461	\$
Total Unreserved Funds:	\$61,201	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Monroe #8 Road District		
Unit Code:	067/080/15	County:	Monroe
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$300,300		
Equalized Assessed Valuation:	\$16,989,843		
Population:	624		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$39,830		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$194,213	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$311	\$18,396	\$8
Revenue Collected During FY 18:	\$191,348	\$82,084	\$19,638
Expenditures During FY 18:	\$151,881	\$74,419	\$16,197
Per Capita Revenue:	\$307	\$1,425	\$6
Per Capita Expenditures:	\$243	\$654	\$6
Revenues over (under) Expenditures:	\$39,467	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	153.86%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$233,680	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$374	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$170,159	\$11,461	\$
Total Unreserved Funds:	\$80,926	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$65,526	\$12,420,355	\$
Per Capita Debt:	\$105	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Monroe #9 Road District		
Unit Code:	067/090/15	County:	Monroe
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$277,300		
Equalized Assessed Valuation:	\$10,169,688		
Population:	256		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$27,495		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$605,352	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2,365	\$18,396	\$8
Revenue Collected During FY 18:	\$129,448	\$82,084	\$19,638
Expenditures During FY 18:	\$103,512	\$74,419	\$16,197
Per Capita Revenue:	\$506	\$1,425	\$6
Per Capita Expenditures:	\$404	\$654	\$6
Revenues over (under) Expenditures:	\$25,936	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	609.87%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$631,288	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2,466	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$568,623	\$11,461	\$
Total Unreserved Funds:	\$36,693	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Monroe Co Soil And Water Conservation District		
Unit Code:	067/010/17	County:	Monroe
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$164,201		
Equalized Assessed Valuation:	\$764,631,243		
Population:	34,097		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$34,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$280,560	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$164,201	\$82,084	\$19,638
Expenditures During FY 18:	\$61,870	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$102,331	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	618.87%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$382,892	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Montgomery Co Soil And Water Conservation District		
Unit Code:	068/010/17	County:	Montgomery
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$254,879		
Equalized Assessed Valuation:	\$1		
Population:	30,392		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$67,567		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$431,407	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$251,082	\$82,084	\$19,638
Expenditures During FY 18:	\$254,879	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	-\$3,797	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	167.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$427,610	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,500	\$12,755	\$
Total Unrestricted Net Assets:	\$116,599	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Morgan #1 Road District		
Unit Code:	069/010/15	County:	Morgan
Fiscal Year End:	3/27/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$640,908		
Equalized Assessed Valuation:	\$20,907,916		
Population:	800		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$50,592		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$348,688	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$436	\$18,396	\$8
Revenue Collected During FY 18:	\$292,220	\$82,084	\$19,638
Expenditures During FY 18:	\$303,548	\$74,419	\$16,197
Per Capita Revenue:	\$365	\$1,425	\$6
Per Capita Expenditures:	\$379	\$654	\$6
Revenues over (under) Expenditures:	-\$11,328	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	111.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$337,360	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$422	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$337,360	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Morgan #10 Road District		
Unit Code:	069/100/15	County:	Morgan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$176,925		
Equalized Assessed Valuation:	\$34,359,430		
Population:	1,681		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$31,226		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$326,576	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$194	\$18,396	\$8
Revenue Collected During FY 18:	\$207,582	\$82,084	\$19,638
Expenditures During FY 18:	\$176,925	\$74,419	\$16,197
Per Capita Revenue:	\$123	\$1,425	\$6
Per Capita Expenditures:	\$105	\$654	\$6
Revenues over (under) Expenditures:	\$30,657	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	201.91%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$357,233	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$213	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$371,427	\$12,755	\$
Total Unrestricted Net Assets:	-\$14,194	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Morgan #11 Road District		
Unit Code:	069/110/15	County:	Morgan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$209,805		
Equalized Assessed Valuation:	\$18,400,505		
Population:	790		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$31,819		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$258,265	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$327	\$18,396	\$8
Revenue Collected During FY 18:	\$199,139	\$82,084	\$19,638
Expenditures During FY 18:	\$209,805	\$74,419	\$16,197
Per Capita Revenue:	\$252	\$1,425	\$6
Per Capita Expenditures:	\$266	\$654	\$6
Revenues over (under) Expenditures:	-\$10,666	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	118.01%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$247,599	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$313	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,942	\$12,755	\$
Total Unrestricted Net Assets:	\$182,657	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Morgan #13 Road District		
Unit Code:	069/130/15	County:	Morgan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$178,180		
Equalized Assessed Valuation:	\$28,603,538		
Population:	33,798		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$51,108		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$231,055	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$224,510	\$82,084	\$19,638
Expenditures During FY 18:	\$213,633	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$10,877	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	113.25%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$241,932	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$241,933	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Morgan #3 Road District		
Unit Code:	069/030/15	County:	Morgan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$96,745		
Equalized Assessed Valuation:	\$8,200,000		
Population:	700		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$33,240		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,413	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$175	\$18,396	\$8
Revenue Collected During FY 18:	\$96,744	\$82,084	\$19,638
Expenditures During FY 18:	\$59,100	\$74,419	\$16,197
Per Capita Revenue:	\$138	\$1,425	\$6
Per Capita Expenditures:	\$84	\$654	\$6
Revenues over (under) Expenditures:	\$37,644	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	270.82%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$160,057	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$229	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$36,300	\$12,420,355	\$
Per Capita Debt:	\$52	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Morgan #4 Road District		
Unit Code:	069/040/15	County:	Morgan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$133,301		
Equalized Assessed Valuation:	\$15,650,032		
Population:	672		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$43,012		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$101,917	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$152	\$18,396	\$8
Revenue Collected During FY 18:	\$223,003	\$82,084	\$19,638
Expenditures During FY 18:	\$155,511	\$74,419	\$16,197
Per Capita Revenue:	\$332	\$1,425	\$6
Per Capita Expenditures:	\$231	\$654	\$6
Revenues over (under) Expenditures:	\$67,492	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	108.94%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$169,409	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$252	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$169,409	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Morgan #5 Road District		
Unit Code:	069/050/15	County:	Morgan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$87,783		
Equalized Assessed Valuation:	\$19,426,007		
Population:	1,100		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$38,894		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$237,774	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$216	\$18,396	\$8
Revenue Collected During FY 18:	\$255,284	\$82,084	\$19,638
Expenditures During FY 18:	\$179,919	\$74,419	\$16,197
Per Capita Revenue:	\$232	\$1,425	\$6
Per Capita Expenditures:	\$164	\$654	\$6
Revenues over (under) Expenditures:	\$75,365	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	174.04%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$313,139	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$285	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$313,139	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Morgan #6 Road District		
Unit Code:	069/060/15	County:	Morgan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$312,431		
Equalized Assessed Valuation:	\$38,579,130		
Population:	1,020		
Employees:			
Full Time:	3		
Part Time:	5		
Salaries Paid:	\$71,422		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$748,177	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$734	\$18,396	\$8
Revenue Collected During FY 18:	\$371,726	\$82,084	\$19,638
Expenditures During FY 18:	\$312,430	\$74,419	\$16,197
Per Capita Revenue:	\$364	\$1,425	\$6
Per Capita Expenditures:	\$306	\$654	\$6
Revenues over (under) Expenditures:	\$59,296	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	172.27%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$538,234	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$528	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$249,237	\$11,461	\$
Total Unreserved Funds:	\$279,172	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$249,267	\$12,755	\$
Total Unrestricted Net Assets:	\$288,967	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Morgan #8 Road District		
Unit Code:	069/080/15	County:	Morgan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$442,212		
Equalized Assessed Valuation:	\$41,940,808		
Population:	2,007		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$73,170		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,111,247	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$554	\$18,396	\$8
Revenue Collected During FY 18:	\$286,288	\$82,084	\$19,638
Expenditures During FY 18:	\$402,212	\$74,419	\$16,197
Per Capita Revenue:	\$143	\$1,425	\$6
Per Capita Expenditures:	\$200	\$654	\$6
Revenues over (under) Expenditures:	-\$115,924	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	247.46%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$995,323	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$496	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$630,850	\$12,755	\$
Total Unrestricted Net Assets:	\$364,473	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Morgan #9 Road District		
Unit Code:	069/090/15	County:	Morgan
Fiscal Year End:	3/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$275,472		
Equalized Assessed Valuation:	\$39,376,822		
Population:	3,600		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$78,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$624,631	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$174	\$18,396	\$8
Revenue Collected During FY 18:	\$264,642	\$82,084	\$19,638
Expenditures During FY 18:	\$275,472	\$74,419	\$16,197
Per Capita Revenue:	\$74	\$1,425	\$6
Per Capita Expenditures:	\$77	\$654	\$6
Revenues over (under) Expenditures:	-\$10,830	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	223.05%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$614,437	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$171	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$538,109	\$12,755	\$
Total Unrestricted Net Assets:	\$76,328	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$96,792	\$12,420,355	\$
Per Capita Debt:	\$27	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Morgan Co Soil And Water Conservation District		
Unit Code:	069/010/17	County:	Morgan
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$65,738		
Equalized Assessed Valuation:	\$573,059,695		
Population:	33,798		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$2,052	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$74,301	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$54,792	\$82,084	\$19,638
Expenditures During FY 18:	\$26,279	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$28,513	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	391.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$102,814	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,500	\$11,461	\$
Total Unreserved Funds:	\$96,567	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Moro Water Service District		
Unit Code:	057/020/19	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$148,100		
Equalized Assessed Valuation:	\$		
Population:	7,500		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$27,956		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$234.585	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$31	\$151,125	\$
Revenue Collected During FY 18:	\$148.852	\$5,027,817	\$
Expenditures During FY 18:	\$161.415	\$5,050,874	\$
Per Capita Revenue:	\$20	\$31,070	\$
Per Capita Expenditures:	\$22	\$30,083	\$
Operating Income (loss):	-\$12.563	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	137.55%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$222.022	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$30	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Morrison Hospital District		
Unit Code:	098/010/08	County:	Whiteside
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,174,081		
Equalized Assessed Valuation:	\$170,007,919		
Population:	5,213		
Employees:			
Full Time:	123		
Part Time:	47		
Salaries Paid:	\$7,673,188		

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:	\$5,043,402	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$967	\$2,072	\$34
Revenue Collected During FY 18:	\$16,456,206	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$15,389,684	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$3,157	\$11,306	\$59
Per Capita Expenditures:	\$2,952	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,066,522	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	39.70%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$6,109,924	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$1,172	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$4,809,174	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,545,961	\$23,081,597	\$1,657,139
Per Capita Debt:	\$680	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Moultrie Co Soil And Water Conservation District		
Unit Code:	070/010/17	County:	Moultrie
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$59,900		
Equalized Assessed Valuation:	\$256,260,704		
Population:	14,931		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$30,460		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$208,745	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$154,892	\$82,084	\$19,638
Expenditures During FY 18:	\$121,130	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$33,762	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	200.20%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$242,507	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$16	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,438	\$12,755	\$
Total Unrestricted Net Assets:	\$220,069	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Moultrie Co Water Service District		
Unit Code:	070/010/19	County:	Moultrie
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$978,553		
Equalized Assessed Valuation:	\$345,178,070		
Population:	14,688		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$199,891		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$13,925	\$12,420,355	\$
Per Capita Debt:	\$1	\$33,825	\$
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:	\$2,299,240	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$157	\$151,125	\$
Revenue Collected During FY 18:	\$839,122	\$5,027,817	\$
Expenditures During FY 18:	\$978,553	\$5,050,874	\$
Per Capita Revenue:	\$57	\$31,070	\$
Per Capita Expenditures:	\$67	\$30,083	\$
Operating Income (loss):	-\$139,431	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	220.71%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,159,809	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$147	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mound Water Service District		
Unit Code:	088/020/19	County:	St. Clair
Fiscal Year End:	7/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$469,693		
Equalized Assessed Valuation:	\$		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$94,379		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$362.994	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$242	\$151,125	\$
Revenue Collected During FY 18:	\$357.889	\$5,027,817	\$
Expenditures During FY 18:	\$401.345	\$5,050,874	\$
Per Capita Revenue:	\$239	\$31,070	\$
Per Capita Expenditures:	\$268	\$30,083	\$
Operating Income (loss):	-\$43.456	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	79.62%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$319.538	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$213	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mt. Vernon Airport Authority		
Unit Code:	041/010/03	County:	Jefferson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,300,500		
Equalized Assessed Valuation:	\$204,652,213		
Population:	4,100		
Employees:			
Full Time:	5		
Part Time:			
Salaries Paid:	\$155,414		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$199,713	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$49	\$18,396	\$8
Revenue Collected During FY 18:	\$504,677	\$82,084	\$19,638
Expenditures During FY 18:	\$492,351	\$74,419	\$16,197
Per Capita Revenue:	\$123	\$1,425	\$6
Per Capita Expenditures:	\$120	\$654	\$6
Revenues over (under) Expenditures:	\$12,326	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	43.07%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$212,039	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$52	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$512,158	\$12,755	\$
Total Unrestricted Net Assets:	\$589,667	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$785,672	\$12,420,355	\$
Per Capita Debt:	\$192	\$33,825	\$
General Obligation Debt over EAV:	0.21%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$302.096	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$74	\$151,125	\$
Revenue Collected During FY 18:	\$368.396	\$5,027,817	\$
Expenditures During FY 18:	\$397.508	\$5,050,874	\$
Per Capita Revenue:	\$90	\$31,070	\$
Per Capita Expenditures:	\$97	\$30,083	\$
Operating Income (loss):	-\$29.112	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	68.67%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$272.984	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$67	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mulberry Grove Sanitary District		
Unit Code:	003/010/16	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$84,060		
Equalized Assessed Valuation:	\$4,073,490		
Population:	700		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$224,561	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$321	\$18,396	\$8
Revenue Collected During FY 18:	\$3,705	\$82,084	\$19,638
Expenditures During FY 18:	\$7,869	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	-\$4,164	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	2800.83%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$220,397	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$315	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Mulkeytown Water Service District		
Unit Code:	028/010/19	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$140,178		
Equalized Assessed Valuation:	\$1		
Population:	175		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$30,194		

Blended Component Units

Number Submitted = 1

Sewer Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$667,000	\$12,420,355	\$
Per Capita Debt:	\$3,811	\$33,825	\$
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:	\$502.123	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2.869	\$151,125	\$
Revenue Collected During FY 18:	\$131.509	\$5,027,817	\$
Expenditures During FY 18:	\$157.616	\$5,050,874	\$
Per Capita Revenue:	\$751	\$31,070	\$
Per Capita Expenditures:	\$901	\$30,083	\$
Operating Income (loss):	-\$26.107	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	302.01%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$476.016	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2.720	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Murdale Water Service District		
Unit Code:	039/010/19	County:	Jackson
Fiscal Year End:	7/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$657,320		
Equalized Assessed Valuation:	\$3,500,000		
Population:	6,500		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$176,348		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$363,356	\$12,420,355	\$
Per Capita Debt:	\$56	\$33,825	\$
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:	\$3,911,482	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$602	\$151,125	\$
Revenue Collected During FY 18:	\$818,965	\$5,027,817	\$
Expenditures During FY 18:	\$794,917	\$5,050,874	\$
Per Capita Revenue:	\$126	\$31,070	\$
Per Capita Expenditures:	\$122	\$30,083	\$
Operating Income (loss):	\$24,048	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	495.09%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,935,530	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$605	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Murdock-Newman #2 Multi Township Tax Assessment District		
Unit Code:	021/010/24	County:	Douglas
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$32,500		
Equalized Assessed Valuation:	\$32,657,025		
Population:	1,467		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$7,059		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,634	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$12,845	\$82,084	\$19,638
Expenditures During FY 18:	\$31,479	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$21	\$654	\$6
Revenues over (under) Expenditures:	-\$18,634	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Murrayville-Woodson Water Service District		
Unit Code:	069/020/19	County:	Morgan
Fiscal Year End:	9/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$393,000		
Equalized Assessed Valuation:	\$9,820,257		
Population:	1,500		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$62,803		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$947.908	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$632	\$151,125	\$
Revenue Collected During FY 18:	\$389.966	\$5,027,817	\$
Expenditures During FY 18:	\$413.324	\$5,050,874	\$
Per Capita Revenue:	\$260	\$31,070	\$
Per Capita Expenditures:	\$276	\$30,083	\$
Operating Income (loss):	-\$23.358	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	223.69%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$924.550	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$616	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	N.Okaw-Humboldt Multi Township Tax Assessment District		
Unit Code:	015/035/24	County:	COLES
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,050		
Equalized Assessed Valuation:	\$55,657,916		
Population:	1,972		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$185		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,484	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$10,044	\$82,084	\$19,638
Expenditures During FY 18:	\$33,527	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$17	\$654	\$6
Revenues over (under) Expenditures:	-\$23,483	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Nauvoo-Appanoose-Sonora #1 A Multi Township Tax Assessment		
Unit Code:	034/010/24	County:	Hancock
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$27,728		
Equalized Assessed Valuation:	\$45,835,376		
Population:	2,060		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$2,253		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,414	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$24	\$18,396	\$8
Revenue Collected During FY 18:	\$27,904	\$82,084	\$19,638
Expenditures During FY 18:	\$25,432	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	\$2,472	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	207.95%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$52,886	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$26	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Neponset-Macon #12 Multi Township Tax Assessment District		
Unit Code:	006/015/24	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,300		
Equalized Assessed Valuation:	\$32,752,451		
Population:	500		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$7,025		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,508	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$19	\$18,396	\$8
Revenue Collected During FY 18:	\$6,600	\$82,084	\$19,638
Expenditures During FY 18:	\$8,536	\$74,419	\$16,197
Per Capita Revenue:	\$13	\$1,425	\$6
Per Capita Expenditures:	\$17	\$654	\$6
Revenues over (under) Expenditures:	-\$1,936	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	88.71%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$7,572	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	New Boston-Millersburg #4 Multi Township Tax Assessment District		
Unit Code:	066/035/24	County:	MERCER
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$38,180		
Equalized Assessed Valuation:	\$30,282,109		
Population:	2,055		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$18,536		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$73,916	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$36	\$18,396	\$8
Revenue Collected During FY 18:	\$35,784	\$82,084	\$19,638
Expenditures During FY 18:	\$26,010	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	\$9,774	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	321.76%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$83,690	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$41	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	New Haven-Shawnee Multi Township Tax Assessment District		
Unit Code:	030/030/24	County:	Gallatin
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$20,800		
Equalized Assessed Valuation:	\$19,368,353		
Population:	2,392		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$4,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,595	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$9,639	\$82,084	\$19,638
Expenditures During FY 18:	\$6,508	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$3,131	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	272.37%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,726	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	New Memphis Water Service District		
Unit Code:	014/020/19	County:	Clinton
Fiscal Year End:	7/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$140,810		
Equalized Assessed Valuation:	\$		
Population:	314		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$15,075		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$235,381	\$12,420,355	\$
Per Capita Debt:	\$750	\$33,825	\$
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:	\$1,100.653	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$3.505	\$151,125	\$
Revenue Collected During FY 18:	\$155.662	\$5,027,817	\$
Expenditures During FY 18:	\$135.209	\$5,050,874	\$
Per Capita Revenue:	\$496	\$31,070	\$
Per Capita Expenditures:	\$431	\$30,083	\$
Operating Income (loss):	\$20.453	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	829.17%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,121.106	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$3.570	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	New Salem-Scotland-Chalmers #7 Multi Township Tax Assessment		
Unit Code:	062/040/24	County:	Mcdonough
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,900		
Equalized Assessed Valuation:	\$54,012,045		
Population:	474		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$8,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$79,816	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$168	\$18,396	\$8
Revenue Collected During FY 18:	\$18,065	\$82,084	\$19,638
Expenditures During FY 18:	\$12,109	\$74,419	\$16,197
Per Capita Revenue:	\$38	\$1,425	\$6
Per Capita Expenditures:	\$26	\$654	\$6
Revenues over (under) Expenditures:	\$5,956	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	708.33%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$85,772	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$181	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$85,722	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Newark Sanitary District		
Unit Code:	047/010/16	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$119,984		
Equalized Assessed Valuation:	\$22,312,756		
Population:	1,107		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$32,615		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,030,846	\$12,420,355	\$
Per Capita Debt:	\$1,835	\$33,825	\$
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:	\$222.516	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$201	\$151,125	\$
Revenue Collected During FY 18:	\$180.668	\$5,027,817	\$
Expenditures During FY 18:	\$273.132	\$5,050,874	\$
Per Capita Revenue:	\$163	\$31,070	\$
Per Capita Expenditures:	\$247	\$30,083	\$
Operating Income (loss):	-\$92.464	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	47.62%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$130.052	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$117	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Newton-Fenton-Portland #8 Multi Township Tax Assessment District		
Unit Code:	098/085/24	County:	Whiteside
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,000		
Equalized Assessed Valuation:	\$32,555,187		
Population:	1,408		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,772	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$40	\$18,396	\$8
Revenue Collected During FY 18:	\$20,038	\$82,084	\$19,638
Expenditures During FY 18:	\$25,170	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$18	\$654	\$6
Revenues over (under) Expenditures:	-\$5,132	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	205.16%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$51,640	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$37	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Nokomis-Audubon Multi Township Tax Assessment District		
Unit Code:	068/010/24	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,097		
Equalized Assessed Valuation:	\$36,417,227		
Population:	3,491		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$8,555		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,015	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$13,725	\$82,084	\$19,638
Expenditures During FY 18:	\$12,212	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$1,513	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	151.72%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$18,528	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$18,528	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Nora-Rush-Warren Multi Township Tax Assessment District		
Unit Code:	043/070/24	County:	Jo Daviess
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,556		
Equalized Assessed Valuation:	\$40,453,234		
Population:	2,351		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$14,625		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,075	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$18	\$18,396	\$8
Revenue Collected During FY 18:	\$17,575	\$82,084	\$19,638
Expenditures During FY 18:	\$16,249	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$1,326	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	267.10%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$43,401	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$21,556	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	North Cook Soil And Water Conservation District		
Unit Code:	016/010/17	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,180		
Equalized Assessed Valuation:	\$1		
Population:	5,287,038		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$96,371		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$73,427	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$175,428	\$82,084	\$19,638
Expenditures During FY 18:	\$128,145	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$47,283	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	94.20%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$120,710	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	North Fork River Conservancy District		
Unit Code:	012/015/14	County:	Clark
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$177,880		
Equalized Assessed Valuation:	\$97,064,607		
Population:	3,135		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$9,352		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$514,038	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$164	\$18,396	\$8
Revenue Collected During FY 18:	\$80,293	\$82,084	\$19,638
Expenditures During FY 18:	\$59,541	\$74,419	\$16,197
Per Capita Revenue:	\$26	\$1,425	\$6
Per Capita Expenditures:	\$19	\$654	\$6
Revenues over (under) Expenditures:	\$20,752	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	898.19%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$534,790	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$171	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$534,790	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	North Henderson-Suez Multi Township Tax Assessment District		
Unit Code:	066/030/24	County:	Mercer
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,282		
Equalized Assessed Valuation:	\$26,929,139		
Population:	975		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$10,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$719	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$13,521	\$82,084	\$19,638
Expenditures During FY 18:	\$12,654	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	\$867	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	12.53%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,586	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	North Muddy-South Muddy-Grove Multi Township Tax Assessment		
Unit Code:	040/010/24	County:	Jasper
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$12,471		
Equalized Assessed Valuation:	\$29,306,696		
Population:	1,735		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$850		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,852	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$11,632	\$82,084	\$19,638
Expenditures During FY 18:	\$9,517	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$2,115	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	241.33%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$22,967	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	North Park Public Water Service District		
Unit Code:	101/010/19	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,855,421		
Equalized Assessed Valuation:	\$527,086,682		
Population:	33,238		
Employees:			
Full Time:	19		
Part Time:	13		
Salaries Paid:	\$898,728		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,973,473	\$12,420,355	\$
Per Capita Debt:	\$180	\$33,825	\$
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:	\$12,548,845	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$378	\$151,125	\$
Revenue Collected During FY 18:	\$4,421,573	\$5,027,817	\$
Expenditures During FY 18:	\$4,257,323	\$5,050,874	\$
Per Capita Revenue:	\$133	\$31,070	\$
Per Capita Expenditures:	\$128	\$30,083	\$
Operating Income (loss):	\$164,250	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	299.11%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$12,734,068	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$383	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	North Shore Mosquito Abatement District		
Unit Code:	016/020/11	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,620,000		
Equalized Assessed Valuation:	\$16,575,522,185		
Population:	312,678		
Employees:			
	Full Time:	7	
	Part Time:	11	
	Salaries Paid:	\$688,771	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,470,301	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$5	\$2,072	\$34
Revenue Collected During FY 18:	\$1,670,012	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,290,100	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$5	\$11,306	\$59
Per Capita Expenditures:	\$4	\$11,156	\$56
Revenues over (under) Expenditures:	\$379,912	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	135.08%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$1,742,713	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$6	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,924,306	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	North Shore Sanitary District		
Unit Code:	049/050/16	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,839,050		
Equalized Assessed Valuation:	\$8,399,773,941		
Population:	301,687		
Employees:			
	Full Time:	97	
	Part Time:		
	Salaries Paid:	\$6,791,327	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$193,712,704	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$642	\$151,125	\$
Revenue Collected During FY 18:	\$36,283,883	\$5,027,817	\$
Expenditures During FY 18:	\$36,648,247	\$5,050,874	\$
Per Capita Revenue:	\$120	\$31,070	\$
Per Capita Expenditures:	\$121	\$30,083	\$
Operating Income (loss):	-\$364,364	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	527.58%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$193,348,340	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$641	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	North Tazewell Public Water District		
Unit Code:	090/020/37	County:	Tazewell
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,269,756		
Equalized Assessed Valuation:	\$1		
Population:	8,500		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$293,522		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$44,384	\$12,420,355	\$
Per Capita Debt:	\$5	\$33,825	\$
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:	\$2,327,479	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$274	\$151,125	\$
Revenue Collected During FY 18:	\$1,300,277	\$5,027,817	\$
Expenditures During FY 18:	\$1,033,808	\$5,050,874	\$
Per Capita Revenue:	\$153	\$31,070	\$
Per Capita Expenditures:	\$122	\$30,083	\$
Operating Income (loss):	\$266,469	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	250.91%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,593,948	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$305	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Northeast & Houston Multi Township Tax Assessment District		
Unit Code:	001/060/24	County:	Adams
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,717		
Equalized Assessed Valuation:	\$28,217,781		
Population:	1,210		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$6,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,747	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$7,502	\$82,084	\$19,638
Expenditures During FY 18:	\$8,871	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$1,369	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	60.62%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$5,378	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Northeast Central County Water Service District		
Unit Code:	057/010/19	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$907,208		
Equalized Assessed Valuation:	\$		
Population:	1,500		
Employees:			
Full Time:	3		
Part Time:	8		
Salaries Paid:	\$187,834		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$610,000	\$12,420,355	\$
Per Capita Debt:	\$407	\$33,825	\$
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:	\$3,859,356	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2,573	\$151,125	\$
Revenue Collected During FY 18:	\$914,887	\$5,027,817	\$
Expenditures During FY 18:	\$907,208	\$5,050,874	\$
Per Capita Revenue:	\$610	\$31,070	\$
Per Capita Expenditures:	\$605	\$30,083	\$
Operating Income (loss):	\$7,679	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	426.26%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,867,035	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2,578	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Northern Logan County Water Authority		
Unit Code:	054/005/41	County:	Logan
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$107,941		
Equalized Assessed Valuation:	\$177,903,183		
Population:	6,933		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$91,417	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$22,228	\$82,084	\$19,638
Expenditures During FY 18:	\$7,480	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$14,748	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1419.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$106,165	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Northern Moraine Water Reclamation District		
Unit Code:	049/025/40	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,239,225		
Equalized Assessed Valuation:	\$279,619,828		
Population:	8,345		
Employees:			
	Full Time:	7	
	Part Time:	3	
	Salaries Paid:	\$495,323	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$347,293	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$42	\$18,396	\$8
Revenue Collected During FY 18:	\$154,333	\$82,084	\$19,638
Expenditures During FY 18:	\$104,280	\$74,419	\$16,197
Per Capita Revenue:	\$18	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	\$50,053	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	381.04%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$397,346	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$48	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,802	\$12,755	\$
Total Unrestricted Net Assets:	\$389,544	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,740,000	\$12,420,355	\$
Per Capita Debt:	\$568	\$33,825	\$
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:	\$10,686,337	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.281	\$151,125	\$
Revenue Collected During FY 18:	\$2,479,938	\$5,027,817	\$
Expenditures During FY 18:	\$2,201,708	\$5,050,874	\$
Per Capita Revenue:	\$297	\$31,070	\$
Per Capita Expenditures:	\$264	\$30,083	\$
Operating Income (loss):	\$278,230	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	502.47%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$11,063,029	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.326	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Northern Will County Joint Action Water Agency		
Unit Code:	099/005/55	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$487,750		
Equalized Assessed Valuation:	\$1		
Population:	1		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,168,118	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1,168,118	\$18,396	\$8
Revenue Collected During FY 18:	\$538,788	\$82,084	\$19,638
Expenditures During FY 18:	\$178,599	\$74,419	\$16,197
Per Capita Revenue:	\$538,788	\$1,425	\$6
Per Capita Expenditures:	\$178,599	\$654	\$6
Revenues over (under) Expenditures:	\$360,189	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	855.72%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,528,307	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1,528,307	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1,528,307	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Northfield Woods Sanitary District		
Unit Code:	016/120/16	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,714,400		
Equalized Assessed Valuation:	\$403,779,712		
Population:	5,500		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$103,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,692,217	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$489	\$18,396	\$8
Revenue Collected During FY 18:	\$704,460	\$82,084	\$19,638
Expenditures During FY 18:	\$384,341	\$74,419	\$16,197
Per Capita Revenue:	\$128	\$1,425	\$6
Per Capita Expenditures:	\$70	\$654	\$6
Revenues over (under) Expenditures:	\$320,119	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	783.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$3,012,336	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$548	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,170	\$12,755	\$
Total Unrestricted Net Assets:	\$2,538,166	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Northwest Water Commission		
Unit Code:	016/010/38	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,033,046		
Equalized Assessed Valuation:	\$7,391,335,870		
Population:	285,000		
Employees:			
Full Time:	11		
Part Time:	1		
Salaries Paid:	\$1,060,174		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,795,000	\$12,420,355	\$
Per Capita Debt:	\$27	\$33,825	\$
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:	\$42,847,722	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$150	\$151,125	\$
Revenue Collected During FY 18:	\$12,825,901	\$5,027,817	\$
Expenditures During FY 18:	\$11,020,440	\$5,050,874	\$
Per Capita Revenue:	\$45	\$31,070	\$
Per Capita Expenditures:	\$39	\$30,083	\$
Operating Income (loss):	\$1,805,461	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	405.19%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$44,653,183	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$157	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Northwest Mosquito Abatement District		
Unit Code:	016/030/11	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,026,271		
Equalized Assessed Valuation:	\$25,007,832,011		
Population:	750,000		
Employees:			
	Full Time:	13	
	Part Time:	64	
	Salaries Paid:	\$1,193,408	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,386,647	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$2	\$2,072	\$34
Revenue Collected During FY 18:	\$2,430,110	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$2,411,493	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$3	\$11,306	\$59
Per Capita Expenditures:	\$3	\$11,156	\$56
Revenues over (under) Expenditures:	\$18,617	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	53.31%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$1,285,464	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$2	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$2,078,040	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Northwest Home Equity Program		
Unit Code:	016/001/26	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$380,944		
Equalized Assessed Valuation:	\$3,359,445.527		
Population:	1		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$74,907		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,552,878	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9,552,878	\$18,396	\$8
Revenue Collected During FY 18:	\$308,821	\$82,084	\$19,638
Expenditures During FY 18:	\$176,917	\$74,419	\$16,197
Per Capita Revenue:	\$308,821	\$1,425	\$6
Per Capita Expenditures:	\$176,917	\$654	\$6
Revenues over (under) Expenditures:	\$131,904	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	5474.20%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$9,684,782	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9,684,782	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$9,684,782	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Northwest Suburban Joint Action Water Agency		
Unit Code:	016/010/55	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,596,202		
Equalized Assessed Valuation:	\$		
Population:	316,268		
Employees:			
Full Time:	14		
Part Time:			
Salaries Paid:	\$1,410,439		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,990,380	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$54	\$2,072	\$34
Revenue Collected During FY 18:	\$55,457,769	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$52,621,916	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$175	\$11,306	\$59
Per Capita Expenditures:	\$166	\$11,156	\$56
Revenues over (under) Expenditures:	\$2,835,853	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	37.68%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$19,826,233	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$63	\$2,215	\$31

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:	\$12,657,231	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$12,837,292	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$99,422,650	\$23,081,597	\$1,657,139
Per Capita Debt:	\$314	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Norwood Park Street Lighting District														
Unit Code:	016/010/18	County:	Cook												
Fiscal Year End:	5/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$10,781														
Equalized Assessed Valuation:	\$39,056,258														
Population:	1,950														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$69,252	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$36	\$18,396	\$8
Revenue Collected During FY 18:	\$16,254	\$82,084	\$19,638
Expenditures During FY 18:	\$10,781	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$5,473	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	693.12%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$74,725	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$38	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Oak Highlands-Ingalls Park Sanitary District		
Unit Code:	099/030/16	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$216,050		
Equalized Assessed Valuation:	\$18,339,025		
Population:	3,350		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$39,465		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,409	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$40,481	\$82,084	\$19,638
Expenditures During FY 18:	\$31,882	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$8,599	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	203.90%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$65,008	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$19	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$65,008	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$18,778	\$12,420,355	\$
Per Capita Debt:	\$6	\$33,825	\$
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:	\$903.352	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$270	\$151,125	\$
Revenue Collected During FY 18:	\$144.374	\$5,027,817	\$
Expenditures During FY 18:	\$104.813	\$5,050,874	\$
Per Capita Revenue:	\$43	\$31,070	\$
Per Capita Expenditures:	\$31	\$30,083	\$
Operating Income (loss):	\$39.561	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	899.61%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$942.913	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$281	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Oak Meadows Sanitary District		
Unit Code:	016/130/16	County:	Cook
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,800		
Equalized Assessed Valuation:	\$168,950,508		
Population:	35,000		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$18,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$542,370	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$100,634	\$82,084	\$19,638
Expenditures During FY 18:	\$104,736	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$4,102	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	513.93%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$538,268	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$538,268	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Oak Ridge Sanitary District		
Unit Code:	102/010/16	County:	Woodford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$73,703		
Equalized Assessed Valuation:	\$1,183,734		
Population:	250		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$37,232		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,959	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$200	\$18,396	\$8
Revenue Collected During FY 18:	\$76,746	\$82,084	\$19,638
Expenditures During FY 18:	\$73,703	\$74,419	\$16,197
Per Capita Revenue:	\$307	\$1,425	\$6
Per Capita Expenditures:	\$295	\$654	\$6
Revenues over (under) Expenditures:	\$3,043	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	71.91%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$53,002	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$212	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Odin Cemetery District		
Unit Code:	058/010/04	County:	Marion
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,800		
Equalized Assessed Valuation:	\$11,422,422		
Population:	1,076		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$12,548		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$242,000	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$225	\$18,396	\$8
Revenue Collected During FY 18:	\$34,542	\$82,084	\$19,638
Expenditures During FY 18:	\$20,444	\$74,419	\$16,197
Per Capita Revenue:	\$32	\$1,425	\$6
Per Capita Expenditures:	\$19	\$654	\$6
Revenues over (under) Expenditures:	\$14,098	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1252.68%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$256,098	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$238	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ogle Co Soil And Water Conservation District		
Unit Code:	071/010/17	County:	Ogle
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$148,915		
Equalized Assessed Valuation:	\$		
Population:	53,497		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$68,389		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$113,018	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$160,822	\$82,084	\$19,638
Expenditures During FY 18:	\$146,300	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$14,522	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	87.18%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$127,540	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,302	\$11,461	\$
Total Unreserved Funds:	\$109,238	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Olio-Cruger Multi Township Tax Assessment District		
Unit Code:	102/020/24	County:	Woodford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,160		
Equalized Assessed Valuation:	\$115,472,706		
Population:	6,000		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$11,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,580	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$21,189	\$82,084	\$19,638
Expenditures During FY 18:	\$15,576	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$5,613	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	187.42%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$29,193	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Olivet Public Water Service District		
Unit Code:	092/010/19	County:	Vermilion
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$67,393		
Equalized Assessed Valuation:	\$		
Population:	400		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,599	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$164	\$18,396	\$8
Revenue Collected During FY 18:	\$79,479	\$82,084	\$19,638
Expenditures During FY 18:	\$67,393	\$74,419	\$16,197
Per Capita Revenue:	\$199	\$1,425	\$6
Per Capita Expenditures:	\$168	\$654	\$6
Revenues over (under) Expenditures:	\$12,086	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	115.27%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$77,685	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$194	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$202,687	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Olney-Noble Airport Authority		
Unit Code:	080/010/03	County:	Richland
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$323,000		
Equalized Assessed Valuation:	\$148,048,003		
Population:	16,233		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$216,415	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$153,594	\$82,084	\$19,638
Expenditures During FY 18:	\$154,947	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	-\$1,353	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	138.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$215,062	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$215,062	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Omaha-North Fork-Asbury Multi Township Tax Assessment District														
Unit Code:	030/010/24	County:	Gallatin												
Fiscal Year End:	3/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$21,000														
Equalized Assessed Valuation:	\$28,163,873														
Population:	950														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,344	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$18	\$18,396	\$8
Revenue Collected During FY 18:	\$4,162	\$82,084	\$19,638
Expenditures During FY 18:	\$4,200	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	-\$38	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	412.05%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,306	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Onarga-Artesia-Ridgeland Multi Township Tax Assessment District		
Unit Code:	038/010/24	County:	Iroquois
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$12,400		
Equalized Assessed Valuation:	\$37,139,988		
Population:	3,204		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$5,333		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$100,100	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$31	\$18,396	\$8
Revenue Collected During FY 18:	\$12,471	\$82,084	\$19,638
Expenditures During FY 18:	\$6,456	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$6,015	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1643.66%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$106,115	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$33	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$106,116	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Oran-Atlanta #2 Multi Township Tax Assessment District		
Unit Code:	054/010/24	County:	Logan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,840		
Equalized Assessed Valuation:	\$53,587,990		
Population:	1,788		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,008	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$7,444	\$82,084	\$19,638
Expenditures During FY 18:	\$6,140	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$1,304	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	53.94%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$3,312	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Orvil, Eminence & West Lincoln Multi Township Tax Assessment		
Unit Code:	054/050/24	County:	Logan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$18,203		
Equalized Assessed Valuation:	\$1,538,543		
Population:	1,068		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$5,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,382	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$24	\$18,396	\$8
Revenue Collected During FY 18:	\$22,141	\$82,084	\$19,638
Expenditures During FY 18:	\$18,203	\$74,419	\$16,197
Per Capita Revenue:	\$21	\$1,425	\$6
Per Capita Expenditures:	\$17	\$654	\$6
Revenues over (under) Expenditures:	\$3,938	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	161.07%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$29,320	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$27	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Otego-Sefton-Wheatland #5 Multi Township Tax Assessment District		
Unit Code:	026/020/24	County:	Fayette
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,464		
Equalized Assessed Valuation:	\$26,567,871		
Population:	2,600		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,592	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$11,597	\$82,084	\$19,638
Expenditures During FY 18:	\$5,772	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$5,825	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	578.95%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$33,417	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,800	\$12,755	\$
Total Unrestricted Net Assets:	\$21,793	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ottawa Port District		
Unit Code:	050/005/25	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,700		
Equalized Assessed Valuation:	\$430,774,205		
Population:	15,226		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,545	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$5	\$82,084	\$19,638
Expenditures During FY 18:	\$1,286	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	-\$1,281	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	642.61%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$8,264	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Otter Creek Lake Water Service District		
Unit Code:	089/010/19	County:	Stephenson
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,345,007		
Equalized Assessed Valuation:	\$		
Population:	2,500		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$351,707	\$12,420,355	\$
Per Capita Debt:	\$141	\$33,825	\$
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:	\$5,648,967	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2.260	\$151,125	\$
Revenue Collected During FY 18:	\$919.679	\$5,027,817	\$
Expenditures During FY 18:	\$803.651	\$5,050,874	\$
Per Capita Revenue:	\$368	\$31,070	\$
Per Capita Expenditures:	\$321	\$30,083	\$
Operating Income (loss):	\$116.028	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	717.35%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$5,764,995	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2.306	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Otter Lake Water Commission		
Unit Code:	083/005/38	County:	Sangamon
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,127,903		
Equalized Assessed Valuation:	\$1		
Population:	5,983		
Employees:			
Full Time:	14		
Part Time:	23		
Salaries Paid:	\$826,770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,136,637	\$12,420,355	\$
Per Capita Debt:	\$1,026	\$33,825	\$
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:	\$5,286,361	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$884	\$151,125	\$
Revenue Collected During FY 18:	\$3,314,457	\$5,027,817	\$
Expenditures During FY 18:	\$3,127,903	\$5,050,874	\$
Per Capita Revenue:	\$554	\$31,070	\$
Per Capita Expenditures:	\$523	\$30,083	\$
Operating Income (loss):	\$186,554	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	174.97%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$5,472,915	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$915	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Palmyra Modesto Water Commission		
Unit Code:	056/010/38	County:	Macoupin
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$174,000		
Equalized Assessed Valuation:	\$2,000,000		
Population:	1,000		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$65,880		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$75,410	\$12,420,355	\$
Per Capita Debt:	\$75	\$33,825	\$
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:	\$178.947	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$179	\$151,125	\$
Revenue Collected During FY 18:	\$209.883	\$5,027,817	\$
Expenditures During FY 18:	\$187.496	\$5,050,874	\$
Per Capita Revenue:	\$210	\$31,070	\$
Per Capita Expenditures:	\$187	\$30,083	\$
Operating Income (loss):	\$22.387	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	107.38%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$201.334	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$201	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Patoka-Carrigan #1 Multi Township Tax Assessment District		
Unit Code:	058/060/24	County:	Marion
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,650		
Equalized Assessed Valuation:	\$27,420,510		
Population:	1,420		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$7,500	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,234	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$31	\$18,396	\$8
Revenue Collected During FY 18:	\$13,442	\$82,084	\$19,638
Expenditures During FY 18:	\$10,596	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$2,846	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	444.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$47,080	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$33	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$47,080	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Patton-Button #4 Multi Township Tax Assessment District		
Unit Code:	027/025/24	County:	Ford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$34,250		
Equalized Assessed Valuation:	\$89,064,758		
Population:	5,639		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$22,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,155	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$27,222	\$82,084	\$19,638
Expenditures During FY 18:	\$30,822	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$3,600	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	40.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$12,555	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$12,555	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Paw Paw Sanitary District		
Unit Code:	052/030/16	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$37,000		
Equalized Assessed Valuation:	\$7,642,058		
Population:	875		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$300		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,582	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$51	\$18,396	\$8
Revenue Collected During FY 18:	\$5,551	\$82,084	\$19,638
Expenditures During FY 18:	\$870	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$4,681	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	5662.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$49,263	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$56	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$49,263	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Paw Paw-Shabbona Multi Township Tax Assessment District		
Unit Code:	019/020/24	County:	DeKalb
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$26,086		
Equalized Assessed Valuation:	\$58,684,183		
Population:	1,787		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$14,708	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,886	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$18,086	\$82,084	\$19,638
Expenditures During FY 18:	\$19,930	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	-\$1,844	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	15.26%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$3,042	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$3,042	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Payson & Fall Creek Multi Township Tax Assessment District		
Unit Code:	001/070/24	County:	Adams
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,419		
Equalized Assessed Valuation:	\$34,197,108		
Population:	2,200		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$6,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,705	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$9,403	\$82,084	\$19,638
Expenditures During FY 18:	\$7,823	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$1,580	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	169.82%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,285	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$13,285	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Peoria Public Building Commission		
Unit Code:	072/010/33	County:	Peoria
Fiscal Year End:	10/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,951,415		
Equalized Assessed Valuation:	\$2,113,617,692		
Population:	112,883		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$135,352		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$126,530,764	\$12,420,355	\$
Per Capita Debt:	\$1,121	\$33,825	\$
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:	\$4,922.175	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$44	\$151,125	\$
Revenue Collected During FY 18:	\$10,308.044	\$5,027,817	\$
Expenditures During FY 18:	\$9,849.283	\$5,050,874	\$
Per Capita Revenue:	\$91	\$31,070	\$
Per Capita Expenditures:	\$87	\$30,083	\$
Operating Income (loss):	\$458.761	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	54.63%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$5,380.936	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$48	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Peoria Co Soil And Water Conservation District		
Unit Code:	072/010/17	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$550,500		
Equalized Assessed Valuation:	\$3,587,930,438		
Population:	183,011		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$84,041		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$524,242	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$702,264	\$82,084	\$19,638
Expenditures During FY 18:	\$554,383	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$147,881	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	121.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$672,123	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,321	\$12,755	\$
Total Unrestricted Net Assets:	\$154,967	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,306	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Perry Co Soil And Water Conservation District		
Unit Code:	073/010/17	County:	Perry
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$81,448		
Equalized Assessed Valuation:	\$184,450,000		
Population:	21,543		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$37,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$67,376	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$62,289	\$82,084	\$19,638
Expenditures During FY 18:	\$51,611	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$10,678	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	151.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$78,054	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$62,165	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Piatt Forest Preserve District		
Unit Code:	074/010/07	County:	Piatt
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$378,700		
Equalized Assessed Valuation:	\$446,223,506		
Population:	16,315		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$109,395		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,045,223	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$64	\$18,396	\$8
Revenue Collected During FY 18:	\$393,545	\$82,084	\$19,638
Expenditures During FY 18:	\$399,912	\$74,419	\$16,197
Per Capita Revenue:	\$24	\$1,425	\$6
Per Capita Expenditures:	\$25	\$654	\$6
Revenues over (under) Expenditures:	-\$6,367	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	259.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,038,856	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$64	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$183,471	\$12,755	\$
Total Unrestricted Net Assets:	\$855,385	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Piatt Co Soil And Water Conservation District		
Unit Code:	074/010/17	County:	Piatt
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$105,620		
Equalized Assessed Valuation:	\$431,293,229		
Population:	16,445		
Employees:			
	Full Time:	1	
	Part Time:	3	
	Salaries Paid:	\$58,642	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$125,500	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$105,620	\$82,084	\$19,638
Expenditures During FY 18:	\$98,867	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$6,753	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	133.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$132,253	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$130,732	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pike Co Soil And Water Conservation District		
Unit Code:	075/010/17	County:	Pike
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$161,000		
Equalized Assessed Valuation:	\$241,153,316		
Population:	16,340		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$70,462		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,119	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$160,903	\$82,084	\$19,638
Expenditures During FY 18:	\$130,270	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$30,633	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	90.39%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$117,752	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,500	\$11,461	\$
Total Unreserved Funds:	\$76,619	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pike Co. #1 Water Service District		
Unit Code:	075/010/19	County:	Pike
Fiscal Year End:	9/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,044,742		
Equalized Assessed Valuation:	\$		
Population:	7,650		
Employees:			
Full Time:	6		
Part Time:	1		
Salaries Paid:	\$279,589		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,617,000	\$12,420,355	\$
Per Capita Debt:	\$996	\$33,825	\$
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:	\$6,249,921	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$817	\$151,125	\$
Revenue Collected During FY 18:	\$1,849,816	\$5,027,817	\$
Expenditures During FY 18:	\$1,702,052	\$5,050,874	\$
Per Capita Revenue:	\$242	\$31,070	\$
Per Capita Expenditures:	\$222	\$30,083	\$
Operating Income (loss):	\$147,764	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	375.88%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$6,397,685	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$836	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pike-Waldo-Rooks Creek #4 Multi Township Tax Assessment District		
Unit Code:	053/020/24	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,703		
Equalized Assessed Valuation:	\$42,919,051		
Population:	1,030		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$8,675		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,027	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$54	\$18,396	\$8
Revenue Collected During FY 18:	\$15,755	\$82,084	\$19,638
Expenditures During FY 18:	\$12,138	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	\$3,617	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	491.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$59,644	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$58	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$59,644	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pilot Knob-Oakdale-Plum Hill #5 Multi Township Tax Assessment		
Unit Code:	095/050/24	County:	Washington
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$46,280		
Equalized Assessed Valuation:	\$16,039,400		
Population:	1,686		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$3,725	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,122	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$19	\$18,396	\$8
Revenue Collected During FY 18:	\$15,218	\$82,084	\$19,638
Expenditures During FY 18:	\$14,782	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$436	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	220.25%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$32,558	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$19	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$32,558	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Pinckneyville Community Hospital District		
Unit Code:	073/010/08	County:	Perry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,755,588		
Equalized Assessed Valuation:	\$76,196,725		
Population:	5,393		
Employees:			
Full Time:	150		
Part Time:	81		
Salaries Paid:	\$10,057,351		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,032,836	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$3,158	\$2,072	\$34
Revenue Collected During FY 18:	\$28,136,473	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$25,692,930	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$5,217	\$11,306	\$59
Per Capita Expenditures:	\$4,764	\$11,156	\$56
Revenues over (under) Expenditures:	\$2,443,543	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	75.80%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$19,476,379	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$3,611	\$2,215	\$31

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:	\$19,433,761	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$42,616	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$23,089,858	\$23,081,597	\$1,657,139
Per Capita Debt:	\$4,281	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pleasant Township Cemetery District		
Unit Code:	029/047/04	County:	Fulton
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,350		
Equalized Assessed Valuation:	\$10,954,812		
Population:	744		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$90,676	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$122	\$18,396	\$8
Revenue Collected During FY 18:	\$11,841	\$82,084	\$19,638
Expenditures During FY 18:	\$11,457	\$74,419	\$16,197
Per Capita Revenue:	\$16	\$1,425	\$6
Per Capita Expenditures:	\$15	\$654	\$6
Revenues over (under) Expenditures:	\$384	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	794.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$91,060	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$122	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$91,060	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pleasant Valley Public Water Service District		
Unit Code:	072/005/19	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$676,500		
Equalized Assessed Valuation:	\$1		
Population:	4,572		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$208,894		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$266,974	\$12,420,355	\$
Per Capita Debt:	\$58	\$33,825	\$
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:	\$1,590,633	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$348	\$151,125	\$
Revenue Collected During FY 18:	\$827,583	\$5,027,817	\$
Expenditures During FY 18:	\$575,585	\$5,050,874	\$
Per Capita Revenue:	\$181	\$31,070	\$
Per Capita Expenditures:	\$126	\$30,083	\$
Operating Income (loss):	\$251,998	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	320.13%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,842,631	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$403	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Plum Grove Estates Sanitary District														
Unit Code:	016/165/16	County:	Cook												
Fiscal Year End:	12/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$465,200														
Equalized Assessed Valuation:	\$28,686,711														
Population:	840														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$423,736	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$504	\$18,396	\$8
Revenue Collected During FY 18:	\$69,351	\$82,084	\$19,638
Expenditures During FY 18:	\$20,828	\$74,419	\$16,197
Per Capita Revenue:	\$83	\$1,425	\$6
Per Capita Expenditures:	\$25	\$654	\$6
Revenues over (under) Expenditures:	\$48,523	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	2267.42%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$472,259	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$562	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Plum Grove Woodlands Sanitary District		
Unit Code:	016/160/16	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$334,500		
Equalized Assessed Valuation:	\$13,751,716		
Population:	345		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$18,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$214,199	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$621	\$18,396	\$8
Revenue Collected During FY 18:	\$36,144	\$82,084	\$19,638
Expenditures During FY 18:	\$33,983	\$74,419	\$16,197
Per Capita Revenue:	\$105	\$1,425	\$6
Per Capita Expenditures:	\$99	\$654	\$6
Revenues over (under) Expenditures:	\$2,161	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	636.67%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$216,360	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$627	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$218,610	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$187.657	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$544	\$151,125	\$
Revenue Collected During FY 18:	\$56.233	\$5,027,817	\$
Expenditures During FY 18:	\$31.925	\$5,050,874	\$
Per Capita Revenue:	\$163	\$31,070	\$
Per Capita Expenditures:	\$93	\$30,083	\$
Operating Income (loss):	\$24.308	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	663.95%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$211.965	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$614	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Plumfield Water Service District		
Unit Code:	028/020/19	County:	Franklin
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$120,000		
Equalized Assessed Valuation:	\$10,000,000		
Population:	400		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$15,219		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	-\$80,508	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	-\$201	\$151,125	\$
Revenue Collected During FY 18:	\$84,796	\$5,027,817	\$
Expenditures During FY 18:	\$107,625	\$5,050,874	\$
Per Capita Revenue:	\$212	\$31,070	\$
Per Capita Expenditures:	\$269	\$30,083	\$
Operating Income (loss):	-\$22,829	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	-96.02%	109.10%	0.00%
Ending Retained Earnings for FY 17:	-\$103,337	\$4,681,250	\$
Per Capita Ending Retained Earnings:	-\$258	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pontoon Beach Public Water Service District		
Unit Code:	057/025/19	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$825,000		
Equalized Assessed Valuation:	\$15,250,000		
Population:	7,500		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$124,760		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$173,308	\$12,420,355	\$
Per Capita Debt:	\$23	\$33,825	\$
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:	\$1,199,656	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$160	\$151,125	\$
Revenue Collected During FY 18:	\$883,192	\$5,027,817	\$
Expenditures During FY 18:	\$823,447	\$5,050,874	\$
Per Capita Revenue:	\$118	\$31,070	\$
Per Capita Expenditures:	\$110	\$30,083	\$
Operating Income (loss):	\$59,745	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	152.94%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,259,401	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$168	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pontosuc-Dallas City-Rock Creek "B" Multi Township Tax		
Unit Code:	034/015/24	County:	Hancock
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,431		
Equalized Assessed Valuation:	\$		
Population:	1,650		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$11,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,993	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$15,506	\$82,084	\$19,638
Expenditures During FY 18:	\$14,622	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$884	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	286.40%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$41,877	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$25	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pope #1 Road District		
Unit Code:	076/010/15	County:	Pope
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$287,610		
Equalized Assessed Valuation:	\$16,794,167		
Population:	2,001		
Employees:			
Full Time:	4		
Part Time:	1		
Salaries Paid:	\$125,815		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,095	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$271,855	\$82,084	\$19,638
Expenditures During FY 18:	\$287,610	\$74,419	\$16,197
Per Capita Revenue:	\$136	\$1,425	\$6
Per Capita Expenditures:	\$144	\$654	\$6
Revenues over (under) Expenditures:	-\$15,755	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	8.12%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$23,340	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$12	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$15,727	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pope #2 Road District		
Unit Code:	076/020/15	County:	Pope
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$337,313		
Equalized Assessed Valuation:	\$28,917,132		
Population:	1,912		
Employees:			
Full Time:		3	
Part Time:		1	
Salaries Paid:	\$106,351		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,033	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$326,504	\$82,084	\$19,638
Expenditures During FY 18:	\$337,313	\$74,419	\$16,197
Per Capita Revenue:	\$171	\$1,425	\$6
Per Capita Expenditures:	\$176	\$654	\$6
Revenues over (under) Expenditures:	-\$10,809	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	6.29%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$21,224	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$21,224	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$80,726	\$12,420,355	\$
Per Capita Debt:	\$42	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pope-Hardin Co Soil And Water Conservation District		
Unit Code:	076/010/17	County:	Pope
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$71,535		
Equalized Assessed Valuation:	\$80,022,364		
Population:	8,730		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$37,502		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,622	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$70,377	\$82,084	\$19,638
Expenditures During FY 18:	\$69,005	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$1,372	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	75.35%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$51,994	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$393	\$11,461	\$
Total Unreserved Funds:	\$50,229	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Prairie Du Pont Sanitary District		
Unit Code:	088/030/16	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$795,093		
Equalized Assessed Valuation:	\$51,926,782		
Population:	25,000		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$114,314		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$483,325	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$19	\$18,396	\$8
Revenue Collected During FY 18:	\$371,924	\$82,084	\$19,638
Expenditures During FY 18:	\$292,484	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	\$79,440	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	192.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$562,765	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$23	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$685,979	\$12,755	\$
Total Unrestricted Net Assets:	\$544,307	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$995,000	\$12,420,355	\$
Per Capita Debt:	\$40	\$33,825	\$
General Obligation Debt over EAV:	1.91%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Prairie DuPont Public Water Service District		
Unit Code:	088/030/19	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$525,485		
Equalized Assessed Valuation:	\$1		
Population:	4,500		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$156,829		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$161,815	\$12,420,355	\$
Per Capita Debt:	\$36	\$33,825	\$
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:	\$804.286	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$179	\$151,125	\$
Revenue Collected During FY 18:	\$485.461	\$5,027,817	\$
Expenditures During FY 18:	\$524.485	\$5,050,874	\$
Per Capita Revenue:	\$108	\$31,070	\$
Per Capita Expenditures:	\$117	\$30,083	\$
Operating Income (loss):	-\$39.024	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	145.91%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$765.262	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$170	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Prairie-Carthage "F" Multi Township Tax Assessment District		
Unit Code:	034/035/24	County:	Hancock
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,524		
Equalized Assessed Valuation:	\$41,094,284		
Population:	2,605		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$12,050		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,898	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$19,985	\$82,084	\$19,638
Expenditures During FY 18:	\$14,524	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$5,461	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	491.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$71,359	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$27	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$71,359	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pulaski-Alexander Co Soil And Water Conservation District		
Unit Code:	077/010/17	County:	Pulaski
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$66,431		
Equalized Assessed Valuation:	\$82,258,998		
Population:	11,824		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$39,845		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$86,367	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$81,927	\$82,084	\$19,638
Expenditures During FY 18:	\$65,778	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$16,149	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	155.85%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$102,516	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,500	\$11,461	\$
Total Unreserved Funds:	\$91,016	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Putnam County Conservation District		
Unit Code:	078/010/20	County:	Putnam
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$238,000		
Equalized Assessed Valuation:	\$188,995,204		
Population:	6,119		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$83,476		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,684	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$192,746	\$82,084	\$19,638
Expenditures During FY 18:	\$237,603	\$74,419	\$16,197
Per Capita Revenue:	\$31	\$1,425	\$6
Per Capita Expenditures:	\$39	\$654	\$6
Revenues over (under) Expenditures:	-\$44,857	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	13.65%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$32,442	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$32,418	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$34,649	\$12,420,355	\$
Per Capita Debt:	\$6	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Quincy Metropolitan Exposition and Auditorium Authority		
Unit Code:	001/010/09	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,281,700		
Equalized Assessed Valuation:	\$		
Population:	40,633		
Employees:			
Full Time:	9		
Part Time:	51		
Salaries Paid:	\$440,786		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$334,854	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$8	\$2,072	\$34
Revenue Collected During FY 18:	\$1,357,416	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,291,886	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$33	\$11,306	\$59
Per Capita Expenditures:	\$32	\$11,156	\$56
Revenues over (under) Expenditures:	\$65,530	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	33.52%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$433,004	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$11	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$395,346	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$38,608	\$23,081,597	\$1,657,139
Per Capita Debt:	\$1	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Raleigh Water Service District		
Unit Code:	082/020/19	County:	Saline
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$303,962		
Equalized Assessed Valuation:	\$1		
Population:	338		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$16,020		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$983.339	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2.909	\$151,125	\$
Revenue Collected During FY 18:	\$280.592	\$5,027,817	\$
Expenditures During FY 18:	\$303.962	\$5,050,874	\$
Per Capita Revenue:	\$830	\$31,070	\$
Per Capita Expenditures:	\$899	\$30,083	\$
Operating Income (loss):	-\$23.370	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	315.54%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$959.111	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2.838	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Randolph #1 Road District		
Unit Code:	079/010/15	County:	Randolph
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$915,000		
Equalized Assessed Valuation:	\$211,800,795		
Population:	10,500		
Employees:			
Full Time:	7		
Part Time:	2		
Salaries Paid:	\$365,942		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,071,258	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$102	\$2,072	\$34
Revenue Collected During FY 18:	\$1,153,713	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,019,644	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$110	\$11,306	\$59
Per Capita Expenditures:	\$97	\$11,156	\$56
Revenues over (under) Expenditures:	\$134,069	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	118.21%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$1,205,327	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$115	\$2,215	\$31

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:	\$115,926	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,089,401	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Randolph #2 Road District		
Unit Code:	079/020/15	County:	Randolph
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$960,712		
Equalized Assessed Valuation:	\$140,151,022		
Population:	16,200		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$307,781		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$512,069	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$32	\$18,396	\$8
Revenue Collected During FY 18:	\$785,757	\$82,084	\$19,638
Expenditures During FY 18:	\$792,192	\$74,419	\$16,197
Per Capita Revenue:	\$49	\$1,425	\$6
Per Capita Expenditures:	\$49	\$654	\$6
Revenues over (under) Expenditures:	-\$6,435	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	63.83%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$505,634	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$31	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$298,708	\$12,755	\$
Total Unrestricted Net Assets:	\$206,925	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$26,863	\$12,420,355	\$
Per Capita Debt:	\$2	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Randolph #3 Road District		
Unit Code:	079/030/15	County:	Randolph
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,113,103		
Equalized Assessed Valuation:	\$124,071,865		
Population:	105,000		
Employees:			
Full Time:	4		
Part Time:	3		
Salaries Paid:	\$157,686		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$250,201	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$644,733	\$82,084	\$19,638
Expenditures During FY 18:	\$694,305	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$49,572	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	28.90%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$200,629	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$647,656	\$12,755	\$
Total Unrestricted Net Assets:	-\$447,325	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Randolph #4 Road District		
Unit Code:	079/040/15	County:	Randolph
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,109		
Equalized Assessed Valuation:	\$2,520,273		
Population:	8,400		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$15,818		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,891	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$37,312	\$82,084	\$19,638
Expenditures During FY 18:	\$41,109	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$3,797	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	92.67%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$38,094	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$38,094	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Randolph Co Soil And Water Conservation District		
Unit Code:	079/010/17	County:	Randolph
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$58,179		
Equalized Assessed Valuation:	\$464,645,673		
Population:	32,423		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$34,708		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$72,347	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$74,642	\$82,084	\$19,638
Expenditures During FY 18:	\$45,676	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$28,966	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	221.81%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$101,313	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,700	\$12,755	\$
Total Unrestricted Net Assets:	\$85,342	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Randolph Memorial Hospital District		
Unit Code:	079/010/08	County:	Randolph
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,291,760		
Equalized Assessed Valuation:	\$81,249,271		
Population:	32,423		
Employees:			
	Full Time:	161	
	Part Time:	96	
	Salaries Paid:	\$11,906,320	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,405,026	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$1,308	\$2,072	\$34
Revenue Collected During FY 18:	\$31,282,359	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$27,078,983	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$965	\$11,306	\$59
Per Capita Expenditures:	\$835	\$11,156	\$56
Revenues over (under) Expenditures:	\$4,203,376	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	172.12%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$46,608,402	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$1,438	\$2,215	\$31

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:	\$68,365	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$36,171,809	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Rantoul-Ludlow Multi Township Tax Assessment District		
Unit Code:	010/060/24	County:	Champaign
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$60,209		
Equalized Assessed Valuation:	\$133,583,346		
Population:	18,616		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$37,443		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,773	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$59,641	\$82,084	\$19,638
Expenditures During FY 18:	\$58,076	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$1,565	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	41.91%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$24,338	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$22,338	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Raritian-Media-Terre Haute-Lomax Multi Township Tax		
Unit Code:	036/020/24	County:	Henderson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,089		
Equalized Assessed Valuation:	\$51,710,946		
Population:	1,791		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Reading-Newtown #11 Multi Township Tax Assessment District		
Unit Code:	053/055/24	County:	Livingston
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,015		
Equalized Assessed Valuation:	\$41,562,939		
Population:	14,000		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$25,760	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,218	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$42,171	\$82,084	\$19,638
Expenditures During FY 18:	\$38,597	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$3,574	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	300.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$115,792	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$115,792	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Reed Twp Mosquito Abatement District		
Unit Code:	099/015/11	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$441,950		
Equalized Assessed Valuation:	\$582,331,859		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$70,474		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$287,502	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$58	\$18,396	\$8
Revenue Collected During FY 18:	\$160,039	\$82,084	\$19,638
Expenditures During FY 18:	\$169,393	\$74,419	\$16,197
Per Capita Revenue:	\$32	\$1,425	\$6
Per Capita Expenditures:	\$34	\$654	\$6
Revenues over (under) Expenditures:	-\$9,354	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	164.20%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$278,148	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$56	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$278,148	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Rend Lake River Conservancy District		
Unit Code:	028/010/14	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,947,854		
Equalized Assessed Valuation:	\$750,786,830		
Population:	83,000		
Employees:			
	Full Time:	43	
	Part Time:	33	
	Salaries Paid:	\$3,251,883	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,019,313	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$24	\$18,396	\$8
Revenue Collected During FY 18:	\$545,616	\$82,084	\$19,638
Expenditures During FY 18:	\$1,164,479	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	-\$618,863	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	174.79%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,035,450	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$25	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$960,950	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$831,080	\$12,420,355	\$
Per Capita Debt:	\$10	\$33,825	\$
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:	\$63,544,139	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$766	\$151,125	\$
Revenue Collected During FY 18:	\$12,957,119	\$5,027,817	\$
Expenditures During FY 18:	\$10,698,974	\$5,050,874	\$
Per Capita Revenue:	\$156	\$31,070	\$
Per Capita Expenditures:	\$129	\$30,083	\$
Operating Income (loss):	\$2,258,145	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	609.10%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$65,167,284	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$785	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Richland Co Soil And Water Conservation District		
Unit Code:	080/010/17	County:	Richland
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$91,992		
Equalized Assessed Valuation:	\$217,156,284		
Population:	15,930		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$30,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$124,594	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$91,993	\$82,084	\$19,638
Expenditures During FY 18:	\$78,244	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$13,749	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	176.81%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$138,343	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$138,343	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Richmond Township Cemetery District		
Unit Code:	063/010/04	County:	Mchenry
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,838		
Equalized Assessed Valuation:	\$212,297,090		
Population:	6,700		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$3,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$43,854	\$82,084	\$19,638
Expenditures During FY 18:	\$30,476	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$13,378	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	44.28%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,496	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Rides Mass Transit District								
Unit Code:	082/010/23	County:	Saline						
Fiscal Year End:	6/30/2018								
Accounting Method:	Modified Accrual								
Appropriation or Budget:	\$16,429,750								
Equalized Assessed Valuation:	\$								
Population:	240,605								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; padding: 2px; text-align: center;">233</td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; padding: 2px; text-align: center;">3</td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; padding: 2px; text-align: center;">\$7,658,217</td> </tr> </table>			Full Time:	233	Part Time:	3	Salaries Paid:	\$7,658,217
Full Time:	233								
Part Time:	3								
Salaries Paid:	\$7,658,217								

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$100,565	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$11,921,677	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$50	\$151,125	\$
Revenue Collected During FY 18:	\$15,746,700	\$5,027,817	\$
Expenditures During FY 18:	\$16,461,419	\$5,050,874	\$
Per Capita Revenue:	\$65	\$31,070	\$
Per Capita Expenditures:	\$68	\$30,083	\$
Operating Income (loss):	-\$714,719	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	68.08%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$11,206,958	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$47	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	River Valley Special Recreation		
Unit Code:	046/001/28	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$415,850		
Equalized Assessed Valuation:	\$		
Population:	77,000		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$130,365		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$317,592	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$449,861	\$82,084	\$19,638
Expenditures During FY 18:	\$409,562	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$40,299	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	87.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$357,891	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,300	\$12,755	\$
Total Unrestricted Net Assets:	\$352,591	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Rock Island Forest Preserve District		
Unit Code:	081/010/07	County:	Rock Island
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,567,595		
Equalized Assessed Valuation:	\$2,628,520,254		
Population:	144,808		
Employees:			
Full Time:	35		
Part Time:	111		
Salaries Paid:	\$2,193,424		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,057,283	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$21	\$2,072	\$34
Revenue Collected During FY 18:	\$6,707,844	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$6,459,985	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$46	\$11,306	\$59
Per Capita Expenditures:	\$45	\$11,156	\$56
Revenues over (under) Expenditures:	\$247,859	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	50.79%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$3,281,155	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$23	\$2,215	\$31

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:	\$4,229,061	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	-\$2,731,023	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$10,234,204	\$23,081,597	\$1,657,139
Per Capita Debt:	\$71	\$267	\$36
General Obligation Debt over EAV:	0.31%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Rock Island Co Soil And Water Conservation District		
Unit Code:	081/010/17	County:	Rock Island
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$148,710		
Equalized Assessed Valuation:	\$3,164,254,934		
Population:	144,808		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$80,788		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,035	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$461,607	\$82,084	\$19,638
Expenditures During FY 18:	\$425,540	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$36,067	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	100.68%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$428,443	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,048	\$12,755	\$
Total Unrestricted Net Assets:	\$311,863	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Rock Island Co Metropolitan Mass Transit District		
Unit Code:	081/010/23	County:	Rock Island
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,753,013		
Equalized Assessed Valuation:	\$1,755,987,167		
Population:	139,730		
Employees:			
	Full Time:	120	
	Part Time:	31	
	Salaries Paid:	\$7,465,462	

Blended Component Units
Number Submitted = 1
Quad City Garage Policy Group

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$621,008	\$12,420,355	\$
Per Capita Debt:	\$4	\$33,825	\$
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:	\$79,195,818	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$567	\$151,125	\$
Revenue Collected During FY 18:	\$25,739,711	\$5,027,817	\$
Expenditures During FY 18:	\$22,739,664	\$5,050,874	\$
Per Capita Revenue:	\$184	\$31,070	\$
Per Capita Expenditures:	\$163	\$30,083	\$
Operating Income (loss):	\$3,000,047	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	362.03%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$82,323,865	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$589	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Rock River Water Reclamation District		
Unit Code:	101/020/40	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$76,596,203		
Equalized Assessed Valuation:	\$2,454,320,369		
Population:	284,778		
Employees:			
	Full Time:	115	
	Part Time:		
	Salaries Paid:	\$12,394,582	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$90,609,920	\$12,420,355	\$
Per Capita Debt:	\$318	\$33,825	\$
General Obligation Debt over EAV:	1.40%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$130,592,201	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$459	\$151,125	\$
Revenue Collected During FY 18:	\$43,588,607	\$5,027,817	\$
Expenditures During FY 18:	\$36,047,426	\$5,050,874	\$
Per Capita Revenue:	\$153	\$31,070	\$
Per Capita Expenditures:	\$127	\$30,083	\$
Operating Income (loss):	\$7,541,181	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	383.20%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$138,133,382	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$485	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Rockbridge-Linder Multi Township Tax Assessment District		
Unit Code:	031/050/24	County:	Greene
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,400		
Equalized Assessed Valuation:	\$39,040,783		
Population:	2,120		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,060		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,747	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$10,837	\$82,084	\$19,638
Expenditures During FY 18:	\$2,362	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$8,475	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1745.22%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$41,222	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$19	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$41,222	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Romeoville Mosquito Abatement District		
Unit Code:	099/010/11	County:	Will
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$126,000		
Equalized Assessed Valuation:	\$564,368,293		
Population:	21,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$119,311	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$87,935	\$82,084	\$19,638
Expenditures During FY 18:	\$94,543	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$6,608	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	119.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$112,703	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$112,703	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Rosewood Heights Sanitary District		
Unit Code:	057/040/16	County:	Madison
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$549,300		
Equalized Assessed Valuation:	\$46,775,250		
Population:	4,038		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$110,933		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-100.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$3,354,802	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$831	\$151,125	\$
Revenue Collected During FY 18:	\$514,846	\$5,027,817	\$
Expenditures During FY 18:	\$533,370	\$5,050,874	\$
Per Capita Revenue:	\$128	\$31,070	\$
Per Capita Expenditures:	\$132	\$30,083	\$
Operating Income (loss):	-\$18,524	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	625.51%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,336,278	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$826	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Round Grove-Broughton-Sullivan Multi Township Tax Assessment		
Unit Code:	053/065/24	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,000		
Equalized Assessed Valuation:	\$39,678,372		
Population:	1,408		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$7,901		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,056	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$27	\$18,396	\$8
Revenue Collected During FY 18:	\$13,700	\$82,084	\$19,638
Expenditures During FY 18:	\$11,621	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$2,079	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	345.37%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$40,135	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$29	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$40,135	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Russell-Allison Water Authority		
Unit Code:	051/005/41	County:	Lawrence
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,425		
Equalized Assessed Valuation:	\$14,191,332		
Population:	400		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,503	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$66	\$18,396	\$8
Revenue Collected During FY 18:	\$8,096	\$82,084	\$19,638
Expenditures During FY 18:	\$15,481	\$74,419	\$16,197
Per Capita Revenue:	\$20	\$1,425	\$6
Per Capita Expenditures:	\$39	\$654	\$6
Revenues over (under) Expenditures:	-\$7,385	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	123.49%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$19,118	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$48	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Salem Airport Authority		
Unit Code:	058/010/03	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$443,800		
Equalized Assessed Valuation:	\$106,297,156		
Population:	7,287		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$43,200		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,249	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$523,669	\$82,084	\$19,638
Expenditures During FY 18:	\$338,189	\$74,419	\$16,197
Per Capita Revenue:	\$72	\$1,425	\$6
Per Capita Expenditures:	\$46	\$654	\$6
Revenues over (under) Expenditures:	\$185,480	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	107.85%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$364,729	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$50	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$364,729	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Salem Township Hospital District		
Unit Code:	058/005/08	County:	Marion
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,845,758		
Equalized Assessed Valuation:	\$112,992,626		
Population:	7,173		
Employees:			
Full Time:	173		
Part Time:	64		
Salaries Paid:	\$10,563,795		

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:	\$22,374,326	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$3,119	\$2,072	\$34
Revenue Collected During FY 18:	\$27,616,669	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$29,845,758	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$3,850	\$11,306	\$59
Per Capita Expenditures:	\$4,161	\$11,156	\$56
Revenues over (under) Expenditures:	-\$2,229,089	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	63.50%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$18,950,687	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$2,642	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$9,468,702	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$18,131,502	\$23,081,597	\$1,657,139
Per Capita Debt:	\$2,528	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Salina-Essex Multi Township Tax Assessment District		
Unit Code:	046/020/24	County:	Kankakee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,904		
Equalized Assessed Valuation:	\$62,093,134		
Population:	3,671		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$17,424	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,903	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$10	\$18,396	\$8
Revenue Collected During FY 18:	\$22,697	\$82,084	\$19,638
Expenditures During FY 18:	\$25,905	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$3,208	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	130.07%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$33,695	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$33,695	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Saline Co Soil And Water Conservation District		
Unit Code:	082/010/17	County:	Saline
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$81,433		
Equalized Assessed Valuation:	\$151,265,261		
Population:	24,102		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$16,184		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$111,269	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$81,433	\$82,084	\$19,638
Expenditures During FY 18:	\$28,697	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$52,736	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	571.51%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$164,005	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Saline Valley River Conservancy District		
Unit Code:	082/010/14	County:	Saline
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,173,900		
Equalized Assessed Valuation:	\$386,600,998		
Population:	25,000		
Employees:			
Full Time:		18	
Part Time:			
Salaries Paid:	\$705,155		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$417,144	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$372,057	\$82,084	\$19,638
Expenditures During FY 18:	\$371,987	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$15	\$654	\$6
Revenues over (under) Expenditures:	\$70	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	112.16%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$417,214	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$17	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$417,214	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$14,259,000	\$12,420,355	\$
Per Capita Debt:	\$570	\$33,825	\$
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:	\$6,586,421	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$263	\$151,125	\$
Revenue Collected During FY 18:	\$4,168,807	\$5,027,817	\$
Expenditures During FY 18:	\$3,951,824	\$5,050,874	\$
Per Capita Revenue:	\$167	\$31,070	\$
Per Capita Expenditures:	\$158	\$30,083	\$
Operating Income (loss):	\$216,983	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	172.16%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$6,803,404	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$272	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Salt Creek Sanitary District		
Unit Code:	022/070/16	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,466,895		
Equalized Assessed Valuation:	\$570,517,181		
Population:	22,517		
Employees:			
Full Time:	10		
Part Time:			
Salaries Paid:	\$508,641		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$13,406,172	\$12,420,355	\$
Per Capita Debt:	\$595	\$33,825	\$
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:	\$6,961,616	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$309	\$151,125	\$
Revenue Collected During FY 18:	\$2,904,391	\$5,027,817	\$
Expenditures During FY 18:	\$2,424,072	\$5,050,874	\$
Per Capita Revenue:	\$129	\$31,070	\$
Per Capita Expenditures:	\$108	\$30,083	\$
Operating Income (loss):	\$480,319	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	307.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$7,441,935	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$331	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	San Jose Sanitary District														
Unit Code:	060/010/16	County:	Mason												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$35,700														
Equalized Assessed Valuation:	\$2,236,709														
Population:	642														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,594	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$51	\$18,396	\$8
Revenue Collected During FY 18:	\$5,566	\$82,084	\$19,638
Expenditures During FY 18:	\$7,309	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	-\$1,743	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	422.10%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$30,851	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$48	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,877	\$11,461	\$
Total Unreserved Funds:	\$12,973	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Sangamon Co Soil And Water Conservation District		
Unit Code:	083/010/17	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$131,358		
Equalized Assessed Valuation:	\$		
Population:	199,145		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$173,378		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$488,199	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$738,751	\$82,084	\$19,638
Expenditures During FY 18:	\$519,576	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$219,175	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	136.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$707,374	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$449,093	\$12,755	\$
Total Unrestricted Net Assets:	\$258,281	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$13,838	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Sangamon Valley Public Water Service District		
Unit Code:	010/290/19	County:	Champaign
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,625,961		
Equalized Assessed Valuation:	\$		
Population:	5,119		
Employees:			
Full Time:	6		
Part Time:	2		
Salaries Paid:	\$278,272		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,020,732	\$12,420,355	\$
Per Capita Debt:	\$1,176	\$33,825	\$
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:	\$9,493,084	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,854	\$151,125	\$
Revenue Collected During FY 18:	\$2,014,644	\$5,027,817	\$
Expenditures During FY 18:	\$1,625,961	\$5,050,874	\$
Per Capita Revenue:	\$394	\$31,070	\$
Per Capita Expenditures:	\$318	\$30,083	\$
Operating Income (loss):	\$388,683	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	607.75%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$9,881,767	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,930	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Santa Fe-Lake #4 Multi Township Tax Assessment District		
Unit Code:	014/010/24	County:	Clinton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,920		
Equalized Assessed Valuation:	\$42,371,644		
Population:	1,090		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$7,175		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$15,679	\$82,084	\$19,638
Expenditures During FY 18:	\$12,465	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	\$3,214	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	25.78%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$3,214	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Schuyler Hospital District		
Unit Code:	084/010/08	County:	Schuyler
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,683,665		
Equalized Assessed Valuation:	\$11,053,312		
Population:	7,035		
Employees:			
Full Time:	164		
Part Time:	42		
Salaries Paid:	\$8,852,670		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,812,556	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$2,958	\$2,072	\$34
Revenue Collected During FY 18:	\$23,401,208	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$23,369,721	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$3,326	\$11,306	\$59
Per Capita Expenditures:	\$3,322	\$11,156	\$56
Revenues over (under) Expenditures:	\$31,487	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	89.19%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$20,844,043	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$2,963	\$2,215	\$31

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:	\$278,349	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$14,494,531	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$574,487	\$23,081,597	\$1,657,139
Per Capita Debt:	\$82	\$267	\$36
General Obligation Debt over EAV:	4.73%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Schuyler #1 Multi Township Tax Assessment District		
Unit Code:	084/010/24	County:	Schuyler
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,581		
Equalized Assessed Valuation:	\$40,196,974		
Population:	750		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,367	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$48	\$18,396	\$8
Revenue Collected During FY 18:	\$12,310	\$82,084	\$19,638
Expenditures During FY 18:	\$10,636	\$74,419	\$16,197
Per Capita Revenue:	\$16	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	\$1,674	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	357.66%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$38,041	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$51	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Schuyler #2 Multi Township Tax Assessment District		
Unit Code:	084/020/24	County:	Schuyler
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,435		
Equalized Assessed Valuation:	\$33,753,635		
Population:	1,756		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$6,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,875	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$7,626	\$82,084	\$19,638
Expenditures During FY 18:	\$9,435	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$1,809	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	85.49%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$8,066	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Schuyler Co Soil And Water Conservation District		
Unit Code:	084/010/17	County:	Schuyler
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$115,243		
Equalized Assessed Valuation:	\$123,382,072		
Population:	7,035		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$41,450		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$591,076	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$84	\$18,396	\$8
Revenue Collected During FY 18:	\$82,230	\$82,084	\$19,638
Expenditures During FY 18:	\$97,565	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	-\$15,335	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	590.11%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$575,741	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$82	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,500	\$12,755	\$
Total Unrestricted Net Assets:	\$548,926	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Scott #1 Road District		
Unit Code:	085/010/15	County:	Scott
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$127,040		
Equalized Assessed Valuation:	\$7,662,015		
Population:	340		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$25,770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$115,214	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$339	\$18,396	\$8
Revenue Collected During FY 18:	\$238,932	\$82,084	\$19,638
Expenditures During FY 18:	\$100,658	\$74,419	\$16,197
Per Capita Revenue:	\$703	\$1,425	\$6
Per Capita Expenditures:	\$296	\$654	\$6
Revenues over (under) Expenditures:	\$138,274	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	251.83%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$253,488	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$746	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$264,442	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Scott #2 Road District		
Unit Code:	085/020/15	County:	Scott
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$69,340		
Equalized Assessed Valuation:	\$8,500,889		
Population:	370		
Employees:			
	Full Time:	1	
	Part Time:	1	
	Salaries Paid:	\$24,637	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,607	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$77	\$18,396	\$8
Revenue Collected During FY 18:	\$252,292	\$82,084	\$19,638
Expenditures During FY 18:	\$239,177	\$74,419	\$16,197
Per Capita Revenue:	\$682	\$1,425	\$6
Per Capita Expenditures:	\$646	\$654	\$6
Revenues over (under) Expenditures:	\$13,115	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	17.44%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$41,722	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$113	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$280,899	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Scott #3 Road District		
Unit Code:	085/030/15	County:	Scott
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$103,390		
Equalized Assessed Valuation:	\$3,828,871		
Population:	280		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$19,766		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$140,871	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$503	\$18,396	\$8
Revenue Collected During FY 18:	\$42,489	\$82,084	\$19,638
Expenditures During FY 18:	\$32,776	\$74,419	\$16,197
Per Capita Revenue:	\$152	\$1,425	\$6
Per Capita Expenditures:	\$117	\$654	\$6
Revenues over (under) Expenditures:	\$9,713	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	459.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$150,584	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$538	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$183,360	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Scott #4 Road District		
Unit Code:	085/040/15	County:	Scott
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$91,840		
Equalized Assessed Valuation:	\$9,814,062		
Population:	425		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$21,967		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,922	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$181	\$18,396	\$8
Revenue Collected During FY 18:	\$386,085	\$82,084	\$19,638
Expenditures During FY 18:	\$119,243	\$74,419	\$16,197
Per Capita Revenue:	\$908	\$1,425	\$6
Per Capita Expenditures:	\$281	\$654	\$6
Revenues over (under) Expenditures:	\$266,842	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	288.29%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$343,764	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$809	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$463,006	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$12,460	\$12,420,355	\$
Per Capita Debt:	\$29	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Scott #5 Road District		
Unit Code:	085/050/15	County:	Scott
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$121,275		
Equalized Assessed Valuation:	\$8,089,082		
Population:	350		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$16,445		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,091	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$89	\$18,396	\$8
Revenue Collected During FY 18:	\$49,835	\$82,084	\$19,638
Expenditures During FY 18:	\$64,826	\$74,419	\$16,197
Per Capita Revenue:	\$142	\$1,425	\$6
Per Capita Expenditures:	\$185	\$654	\$6
Revenues over (under) Expenditures:	-\$14,991	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	24.84%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$16,100	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$46	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$110,326	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Scott #6 Road District
Unit Code:	085/060/15
County:	Scott
Fiscal Year End:	3/31/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$476,664
Equalized Assessed Valuation:	\$6,839,724
Population:	228
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	\$2,502

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,697	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$214	\$18,396	\$8
Revenue Collected During FY 18:	\$381,992	\$82,084	\$19,638
Expenditures During FY 18:	\$87,749	\$74,419	\$16,197
Per Capita Revenue:	\$1,675	\$1,425	\$6
Per Capita Expenditures:	\$385	\$654	\$6
Revenues over (under) Expenditures:	\$294,243	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	390.82%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$342,940	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1,504	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$399,219	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Scott #7 Road District		
Unit Code:	085/070/15	County:	Scott
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$93,500		
Equalized Assessed Valuation:	\$12,490,629		
Population:	365		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$19,279		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,506	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$147	\$18,396	\$8
Revenue Collected During FY 18:	\$58,465	\$82,084	\$19,638
Expenditures During FY 18:	\$80,419	\$74,419	\$16,197
Per Capita Revenue:	\$160	\$1,425	\$6
Per Capita Expenditures:	\$220	\$654	\$6
Revenues over (under) Expenditures:	-\$21,954	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	39.23%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$31,552	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$86	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$126,971	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Scott Co Soil And Water Conservation District		
Unit Code:	085/010/17	County:	Scott
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$80,000		
Equalized Assessed Valuation:	\$87,549,067		
Population:	5,537		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$48,502		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,145	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$10	\$18,396	\$8
Revenue Collected During FY 18:	\$118,597	\$82,084	\$19,638
Expenditures During FY 18:	\$66,637	\$74,419	\$16,197
Per Capita Revenue:	\$21	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	\$51,960	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	163.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$109,105	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$20	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,503	\$12,755	\$
Total Unrestricted Net Assets:	\$102,601	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Scott-White Rock Multi Township Tax Assessment District		
Unit Code:	071/070/24	County:	Ogle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$28,040		
Equalized Assessed Valuation:	\$		
Population:	3,697		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$13,455		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,924	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$28,896	\$82,084	\$19,638
Expenditures During FY 18:	\$19,899	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$8,997	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Selby-Leepertown #10 Multi Township Tax Assessment District		
Unit Code:	006/050/24	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,600		
Equalized Assessed Valuation:	\$26,367,494		
Population:	4,100		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$6,500	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,335	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$6,460	\$82,084	\$19,638
Expenditures During FY 18:	\$7,752	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$1,292	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	52.15%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$4,043	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$4,043	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Seminary-Kaskaskia-Pope #7 Multi Township Tax Assessment District		
Unit Code:	026/025/24	County:	Fayette
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,851		
Equalized Assessed Valuation:	\$14,221,326		
Population:	1,400		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$8,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,380	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$14,485	\$82,084	\$19,638
Expenditures During FY 18:	\$10,851	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$3,634	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	202.88%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$22,014	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$16	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Seward Sanitary District		
Unit Code:	101/040/16	County:	Winnebago
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$46,600		
Equalized Assessed Valuation:	\$4,288,706		
Population:	917		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$618,993	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$675	\$18,396	\$8
Revenue Collected During FY 18:	\$54,046	\$82,084	\$19,638
Expenditures During FY 18:	\$54,677	\$74,419	\$16,197
Per Capita Revenue:	\$59	\$1,425	\$6
Per Capita Expenditures:	\$60	\$654	\$6
Revenues over (under) Expenditures:	-\$631	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1130.94%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$618,362	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$674	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$107,891	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Seymour Water Service District		
Unit Code:	010/300/19	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$140,778		
Equalized Assessed Valuation:	\$1		
Population:	303		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$4,804		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$173,000	\$12,420,355	\$
Per Capita Debt:	\$571	\$33,825	\$
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:	\$501.215	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.654	\$151,125	\$
Revenue Collected During FY 18:	\$98.104	\$5,027,817	\$
Expenditures During FY 18:	\$118.693	\$5,050,874	\$
Per Capita Revenue:	\$324	\$31,070	\$
Per Capita Expenditures:	\$392	\$30,083	\$
Operating Income (loss):	-\$20.589	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	64.23%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$76.231	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$252	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Shannon Cemetery District		
Unit Code:	008/010/04	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,380		
Equalized Assessed Valuation:	\$15,293,640		
Population:	704		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,336	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$29	\$18,396	\$8
Revenue Collected During FY 18:	\$11,620	\$82,084	\$19,638
Expenditures During FY 18:	\$13,380	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$19	\$654	\$6
Revenues over (under) Expenditures:	-\$1,760	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	138.83%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$18,576	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$26	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Shawnee Mass Transit District		
Unit Code:	077/010/23	County:	Pulaski
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,507,600		
Equalized Assessed Valuation:	\$1		
Population:	60,218		
Employees:			
Full Time:	77		
Part Time:	12		
Salaries Paid:	\$1,955,331		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$1	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$6,042,484	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$100	\$151,125	\$
Revenue Collected During FY 18:	\$4,142,611	\$5,027,817	\$
Expenditures During FY 18:	\$4,404,380	\$5,050,874	\$
Per Capita Revenue:	\$69	\$31,070	\$
Per Capita Expenditures:	\$73	\$30,083	\$
Operating Income (loss):	-\$261,769	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	130.76%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$5,759,257	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$96	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Shawnee Valley Water Service District		
Unit Code:	091/005/19	County:	Union
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$205,925		
Equalized Assessed Valuation:	\$1		
Population:	900		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$38,550		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$20,000	\$12,420,355	\$
Per Capita Debt:	\$22	\$33,825	\$
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:	\$697.282	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$775	\$151,125	\$
Revenue Collected During FY 18:	\$189.250	\$5,027,817	\$
Expenditures During FY 18:	\$205.925	\$5,050,874	\$
Per Capita Revenue:	\$210	\$31,070	\$
Per Capita Expenditures:	\$229	\$30,083	\$
Operating Income (loss):	-\$16.675	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	296.43%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$610.420	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$678	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Shawneetown Port District		
Unit Code:	030/010/25	County:	Gallatin
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$65,435		
Equalized Assessed Valuation:	\$		
Population:	1		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$11,620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,782,299	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1,782,299	\$18,396	\$8
Revenue Collected During FY 18:	\$94,277	\$82,084	\$19,638
Expenditures During FY 18:	\$65,435	\$74,419	\$16,197
Per Capita Revenue:	\$94,277	\$1,425	\$6
Per Capita Expenditures:	\$65,435	\$654	\$6
Revenues over (under) Expenditures:	\$28,842	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	2735.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,790,293	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1,790,293	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$409,891	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Shelby Co Soil And Water Conservation District		
Unit Code:	086/010/17	County:	Shelby
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$108,425		
Equalized Assessed Valuation:	\$		
Population:	22,681		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$50,494		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$92,751	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$265,173	\$82,084	\$19,638
Expenditures During FY 18:	\$188,891	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$76,282	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	89.49%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$169,033	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$169,033	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Sheridan Sanitary District		
Unit Code:	050/010/16	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$372,700		
Equalized Assessed Valuation:	\$10,333,637		
Population:	1,958		
Employees:			
Full Time:		3	
Part Time:		3	
Salaries Paid:	\$110,380		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$103,333	\$12,420,355	\$
Per Capita Debt:	\$53	\$33,825	\$
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:	\$1,277,042	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$652	\$151,125	\$
Revenue Collected During FY 18:	\$465,658	\$5,027,817	\$
Expenditures During FY 18:	\$392,431	\$5,050,874	\$
Per Capita Revenue:	\$238	\$31,070	\$
Per Capita Expenditures:	\$200	\$30,083	\$
Operating Income (loss):	\$73,227	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	361.89%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,420,167	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$725	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Smallwood-Fox-Willow Hill-St. Maries #3 Multi Township Tax		
Unit Code:	040/015/24	County:	Jasper
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,467		
Equalized Assessed Valuation:	\$21,006,506		
Population:	2,113		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$11,070		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,528	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$27	\$18,396	\$8
Revenue Collected During FY 18:	\$24,234	\$82,084	\$19,638
Expenditures During FY 18:	\$12,619	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$11,615	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	540.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$68,143	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$32	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$68,143	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	South Cook Mosquito Abatement District		
Unit Code:	016/040/11	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,876,394		
Equalized Assessed Valuation:	\$18,612,152,036		
Population:	1,678,533		
Employees:			
Full Time:		21	
Part Time:		16	
Salaries Paid:		\$1,152,914	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,949,609	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$1	\$2,072	\$34
Revenue Collected During FY 18:	\$2,981,931	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$3,051,888	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$2	\$11,306	\$59
Per Capita Expenditures:	\$2	\$11,156	\$56
Revenues over (under) Expenditures:	-\$69,957	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	61.59%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$1,879,652	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$1	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,711,478	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	South Fork Sanitary District		
Unit Code:	011/005/16	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$188,187		
Equalized Assessed Valuation:	\$		
Population:	336		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$6,840		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$705,000	\$12,420,355	\$
Per Capita Debt:	\$2,098	\$33,825	\$
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:	\$930.660	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2.770	\$151,125	\$
Revenue Collected During FY 18:	\$148.156	\$5,027,817	\$
Expenditures During FY 18:	\$147.545	\$5,050,874	\$
Per Capita Revenue:	\$441	\$31,070	\$
Per Capita Expenditures:	\$439	\$30,083	\$
Operating Income (loss):	\$611	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	631.18%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$931.271	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2.772	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	South Fulton Water Service District		
Unit Code:	029/010/19	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$735,000		
Equalized Assessed Valuation:	\$23,021,163		
Population:	2,050		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$29,419		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,110,000	\$12,420,355	\$
Per Capita Debt:	\$1,029	\$33,825	\$
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:	\$2,235,227	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,090	\$151,125	\$
Revenue Collected During FY 18:	\$512,395	\$5,027,817	\$
Expenditures During FY 18:	\$655,767	\$5,050,874	\$
Per Capita Revenue:	\$250	\$31,070	\$
Per Capita Expenditures:	\$320	\$30,083	\$
Operating Income (loss):	-\$143,372	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	318.99%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,091,855	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,020	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	South Highway Water Service District		
Unit Code:	039/015/19	County:	Jackson
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,310,867		
Equalized Assessed Valuation:	\$1		
Population:	4,272		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$241,877		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,444,562	\$12,420,355	\$
Per Capita Debt:	\$338	\$33,825	\$
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:	\$4,977.436	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.165	\$151,125	\$
Revenue Collected During FY 18:	\$1,456.636	\$5,027,817	\$
Expenditures During FY 18:	\$1,229.534	\$5,050,874	\$
Per Capita Revenue:	\$341	\$31,070	\$
Per Capita Expenditures:	\$288	\$30,083	\$
Operating Income (loss):	\$227.102	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	423.29%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$5,204.538	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.218	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	South Lyons Township Sanitary District		
Unit Code:	016/180/16	County:	Cook
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,115,892		
Equalized Assessed Valuation:	\$283,691,930		
Population:	5,400		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$59,972	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$365,358	\$82,084	\$19,638
Expenditures During FY 18:	\$402,367	\$74,419	\$16,197
Per Capita Revenue:	\$68	\$1,425	\$6
Per Capita Expenditures:	\$75	\$654	\$6
Revenues over (under) Expenditures:	-\$37,009	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	18.13%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$72,963	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	-\$41,703	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,347,929	\$12,420,355	\$
Per Capita Debt:	\$435	\$33,825	\$
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:	\$7,714,766	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,429	\$151,125	\$
Revenue Collected During FY 18:	\$684,678	\$5,027,817	\$
Expenditures During FY 18:	\$441,443	\$5,050,874	\$
Per Capita Revenue:	\$127	\$31,070	\$
Per Capita Expenditures:	\$82	\$30,083	\$
Operating Income (loss):	\$243,235	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1791.40%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$7,908,001	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,464	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	South Otter-South Palmyra Multi Township Tax Assessment District		
Unit Code:	056/010/24	County:	Macoupin
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$17,307		
Equalized Assessed Valuation:	\$2,146,873		
Population:	1,212		
Employees:			
Full Time:	5		
Part Time:			
Salaries Paid:	\$15,050		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,317	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$32	\$18,396	\$8
Revenue Collected During FY 18:	\$17,307	\$82,084	\$19,638
Expenditures During FY 18:	\$16,265	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	\$1,042	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	241.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$39,359	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$32	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	South Palmyra Rural Water Service District		
Unit Code:	056/020/19	County:	Macoupin
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$593,544		
Equalized Assessed Valuation:	\$1		
Population:	400		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,725,800	\$12,420,355	\$
Per Capita Debt:	\$4,315	\$33,825	\$
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:	\$1,203,932	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$3.010	\$151,125	\$
Revenue Collected During FY 18:	\$548,511	\$5,027,817	\$
Expenditures During FY 18:	\$593,544	\$5,050,874	\$
Per Capita Revenue:	\$1.371	\$31,070	\$
Per Capita Expenditures:	\$1.484	\$30,083	\$
Operating Income (loss):	-\$45,033	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	195.25%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,158,899	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2.897	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	South Palos Township Sanitary District		
Unit Code:	016/190/16	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,792,505		
Equalized Assessed Valuation:	\$62,842,765		
Population:	1,800		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$80,028		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$805,782	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$448	\$18,396	\$8
Revenue Collected During FY 18:	\$124,013	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$69	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$124,013	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$929,795	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$517	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,922	\$12,755	\$
Total Unrestricted Net Assets:	\$484,795	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,586,101	\$12,420,355	\$
Per Capita Debt:	\$1,437	\$33,825	\$
General Obligation Debt over EAV:	0.71%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,783.855	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$3.213	\$151,125	\$
Revenue Collected During FY 18:	\$927.582	\$5,027,817	\$
Expenditures During FY 18:	\$1,069.239	\$5,050,874	\$
Per Capita Revenue:	\$515	\$31,070	\$
Per Capita Expenditures:	\$594	\$30,083	\$
Operating Income (loss):	-\$141.657	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	527.68%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$5,642.198	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$3.135	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$31,697,996	\$12,420,355	\$
Per Capita Debt:	\$2,297	\$33,825	\$
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:	-\$748,273	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	-\$54	\$151,125	\$
Revenue Collected During FY 18:	\$3,191,231	\$5,027,817	\$
Expenditures During FY 18:	\$3,902,786	\$5,050,874	\$
Per Capita Revenue:	\$231	\$31,070	\$
Per Capita Expenditures:	\$283	\$30,083	\$
Operating Income (loss):	-\$711,555	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	-25.26%	109.10%	0.00%
Ending Retained Earnings for FY 17:	-\$985,727	\$4,681,250	\$
Per Capita Ending Retained Earnings:	-\$71	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	South Stickney Sanitary District		
Unit Code:	016/200/16	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,424,350		
Equalized Assessed Valuation:	\$541,171,655		
Population:	32,000		
Employees:			
Full Time:		17	
Part Time:		5	
Salaries Paid:		\$1,491,974	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$300,850	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$121,924	\$82,084	\$19,638
Expenditures During FY 18:	\$95,870	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$26,054	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	340.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$326,904	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$326,904	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,581,311	\$12,420,355	\$
Per Capita Debt:	\$112	\$33,825	\$
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:	\$5,357,668	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$167	\$151,125	\$
Revenue Collected During FY 18:	\$6,833,666	\$5,027,817	\$
Expenditures During FY 18:	\$6,863,732	\$5,050,874	\$
Per Capita Revenue:	\$214	\$31,070	\$
Per Capita Expenditures:	\$214	\$30,083	\$
Operating Income (loss):	-\$30,066	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	77.62%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$5,327,602	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$166	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Southeast Joliet Sanitary District		
Unit Code:	099/035/16	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$744,707		
Equalized Assessed Valuation:	\$		
Population:	3,000		
Employees:			
Full Time:	4		
Part Time:	1		
Salaries Paid:	\$182,598		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$478.050	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$159	\$151,125	\$
Revenue Collected During FY 18:	\$698.043	\$5,027,817	\$
Expenditures During FY 18:	\$744.707	\$5,050,874	\$
Per Capita Revenue:	\$233	\$31,070	\$
Per Capita Expenditures:	\$248	\$30,083	\$
Operating Income (loss):	-\$46.664	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	57.93%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$431.386	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$144	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Southeast Mc Lean County Water Authority		
Unit Code:	064/050/41	County:	McLean
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$18,150		
Equalized Assessed Valuation:	\$258,058,047		
Population:	6,335		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$1,110		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,292	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$4,027	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	-\$4,026	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	130.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$5,266	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Southeastern Tazewell Multi Township Tax Assessment District		
Unit Code:	090/050/24	County:	Tazewell
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,650		
Equalized Assessed Valuation:	\$115,037,334		
Population:	4,354		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$21,400	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,764	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$20,358	\$82,084	\$19,638
Expenditures During FY 18:	\$27,109	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	-\$6,751	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	154.98%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$42,013	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Southern Illinois Airport Authority		
Unit Code:	039/010/03	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,362,575		
Equalized Assessed Valuation:	\$482,545,437		
Population:	43,200		
Employees:			
Full Time:	9		
Part Time:	23		
Salaries Paid:	\$642,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,270,835	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$29	\$2,072	\$34
Revenue Collected During FY 18:	\$2,204,461	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$2,264,395	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$51	\$11,306	\$59
Per Capita Expenditures:	\$52	\$11,156	\$56
Revenues over (under) Expenditures:	-\$59,934	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	56.60%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$1,281,634	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$30	\$2,215	\$31

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:	\$686,229	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$573,752	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,596,619	\$23,081,597	\$1,657,139
Per Capita Debt:	\$60	\$267	\$36
General Obligation Debt over EAV:	0.19%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$34.639	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1	\$11	\$
Revenue Collected During FY 18:	\$994.847	\$342,749	\$
Expenditures During FY 18:	\$1.139.365	\$324,829	\$
Per Capita Revenue:	\$23	\$3	\$
Per Capita Expenditures:	\$26	\$3	\$
Operating Income (loss):	-\$144.518	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	1.42%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$16.167	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Southlake Mosquito Abatement District		
Unit Code:	049/010/11	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$693,000		
Equalized Assessed Valuation:	\$4,386,387.733		
Population:	57,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,004,192	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$18	\$18,396	\$8
Revenue Collected During FY 18:	\$490,097	\$82,084	\$19,638
Expenditures During FY 18:	\$618,494	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	-\$128,397	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	141.60%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$875,795	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$1,004,191	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Southwest Home Equity Program		
Unit Code:	016/002/26	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,071,000		
Equalized Assessed Valuation:	\$2,166,555.813		
Population:	216,000		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$171,620		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,453,038	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$58	\$2,072	\$34
Revenue Collected During FY 18:	\$1,146,892	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$907,429	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$5	\$11,306	\$59
Per Capita Expenditures:	\$4	\$11,156	\$56
Revenues over (under) Expenditures:	\$239,463	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	1398.73%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$12,692,501	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$59	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$13,166,176	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Southwest Multi Township Tax Assessment District		
Unit Code:	090/055/24	County:	Tazewell
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$65,300		
Equalized Assessed Valuation:	\$102,310,707		
Population:	4,722		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$11,960		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$119,498	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$35,422	\$82,084	\$19,638
Expenditures During FY 18:	\$17,688	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$17,734	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	775.85%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$137,232	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$29	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Southwest Quad Multi Township Tax Assessment District		
Unit Code:	025/070/24	County:	Effingham
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$17,525		
Equalized Assessed Valuation:	\$98,649,651		
Population:	7,460		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,456		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,570	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$12,386	\$82,084	\$19,638
Expenditures During FY 18:	\$12,346	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$40	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	264.13%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$32,610	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Sparta Hospital District		
Unit Code:	079/020/08	County:	Randolph
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,861,088		
Equalized Assessed Valuation:	\$72,349,475		
Population:	5,500		
Employees:			
Full Time:	227		
Part Time:	76		
Salaries Paid:	\$14,472,947		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,330,138	\$12,420,355	\$
Per Capita Debt:	\$424	\$33,825	\$
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:	\$22,379,957	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$4.069	\$151,125	\$
Revenue Collected During FY 18:	\$37,488,015	\$5,027,817	\$
Expenditures During FY 18:	\$34,437,133	\$5,050,874	\$
Per Capita Revenue:	\$6.816	\$31,070	\$
Per Capita Expenditures:	\$6.261	\$30,083	\$
Operating Income (loss):	\$3,050,882	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	73.85%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$25,430,839	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$4.624	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Sparta Airport Authority		
Unit Code:	079/010/03	County:	Randolph
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,528,450		
Equalized Assessed Valuation:	\$55,158,063		
Population:	5,000		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$750,066	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$150	\$18,396	\$8
Revenue Collected During FY 18:	\$183,855	\$82,084	\$19,638
Expenditures During FY 18:	\$170,160	\$74,419	\$16,197
Per Capita Revenue:	\$37	\$1,425	\$6
Per Capita Expenditures:	\$34	\$654	\$6
Revenues over (under) Expenditures:	\$13,695	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	448.85%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$763,761	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$153	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,242	\$12,755	\$
Total Unrestricted Net Assets:	\$758,529	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Spoon Valley Lake Sanitary District		
Unit Code:	048/060/16	County:	Knox
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,867,722		
Equalized Assessed Valuation:	\$70,459,370		
Population:	1,300		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$61,120		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,753,364	\$12,420,355	\$
Per Capita Debt:	\$1,349	\$33,825	\$
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:	\$3,554,551	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2,734	\$151,125	\$
Revenue Collected During FY 18:	\$585.697	\$5,027,817	\$
Expenditures During FY 18:	\$307.031	\$5,050,874	\$
Per Capita Revenue:	\$451	\$31,070	\$
Per Capita Expenditures:	\$236	\$30,083	\$
Operating Income (loss):	\$278.666	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1248.48%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,833.217	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2,949	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Springfield Mass Transit District		
Unit Code:	083/010/23	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,530,290		
Equalized Assessed Valuation:	\$2,081,894,423		
Population:	114,868		
Employees:			
Full Time:	97		
Part Time:	57		
Salaries Paid:	\$6,989,415		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$1	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$33,333.457	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$290	\$151,125	\$
Revenue Collected During FY 18:	\$23,542.802	\$5,027,817	\$
Expenditures During FY 18:	\$16,289.460	\$5,050,874	\$
Per Capita Revenue:	\$205	\$31,070	\$
Per Capita Expenditures:	\$142	\$30,083	\$
Operating Income (loss):	\$7,253.342	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	198.78%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$32,380.292	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$282	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Springfield Airport Authority		
Unit Code:	083/010/03	County:	Sangamon
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,119,505		
Equalized Assessed Valuation:	\$2,758,374,314		
Population:	116,250		
Employees:			
Full Time:	32		
Part Time:	10		
Salaries Paid:	\$2,416,149		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$13,505,742	\$12,420,355	\$
Per Capita Debt:	\$116	\$33,825	\$
General Obligation Debt over EAV:	0.19%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$62,661,776	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$539	\$151,125	\$
Revenue Collected During FY 18:	\$7,370,029	\$5,027,817	\$
Expenditures During FY 18:	\$10,001,893	\$5,050,874	\$
Per Capita Revenue:	\$63	\$31,070	\$
Per Capita Expenditures:	\$86	\$30,083	\$
Operating Income (loss):	-\$2,631,864	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	618.87%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$61,898,562	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$532	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Springfield Metro Sanitary District		
Unit Code:	083/010/16	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,977,033		
Equalized Assessed Valuation:	\$3,062,970,651		
Population:	142,021		
Employees:			
Full Time:	64		
Part Time:	1		
Salaries Paid:	\$5,132,441		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$230,800,510	\$12,420,355	\$
Per Capita Debt:	\$1,625	\$33,825	\$
General Obligation Debt over EAV:	2.59%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$58,986,944	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$415	\$151,125	\$
Revenue Collected During FY 18:	\$27,241,626	\$5,027,817	\$
Expenditures During FY 18:	\$26,847,859	\$5,050,874	\$
Per Capita Revenue:	\$192	\$31,070	\$
Per Capita Expenditures:	\$189	\$30,083	\$
Operating Income (loss):	\$393,767	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	221.17%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$59,380,711	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$418	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Springfield Metropolitan Exposition and Auditorium Authority		
Unit Code:	083/010/09	County:	Sangamon
Fiscal Year End:	7/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,446,391		
Equalized Assessed Valuation:	\$2,647,861,838		
Population:	114,868		
Employees:			
Full Time:		18	
Part Time:		9	
Salaries Paid:		\$1,150,947	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,366,189	\$12,420,355	\$
Per Capita Debt:	\$64	\$33,825	\$
General Obligation Debt over EAV:	0.05%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,467,097	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$135	\$151,125	\$
Revenue Collected During FY 18:	\$4,422,592	\$5,027,817	\$
Expenditures During FY 18:	\$4,305,074	\$5,050,874	\$
Per Capita Revenue:	\$39	\$31,070	\$
Per Capita Expenditures:	\$37	\$30,083	\$
Operating Income (loss):	\$117,518	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	358.60%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$15,438,151	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$134	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	St. Clair Street Lighting District		
Unit Code:	088/020/18	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$103,000		
Equalized Assessed Valuation:	\$186,727,662		
Population:	19,000		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$626,186	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$33	\$18,396	\$8
Revenue Collected During FY 18:	\$76,967	\$82,084	\$19,638
Expenditures During FY 18:	\$102,662	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$25,695	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	584.92%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$600,491	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$32	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$562,879	\$11,461	\$
Total Unreserved Funds:	\$37,612	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	St. Clair Co Soil And Water Conservation District		
Unit Code:	088/010/17	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,001		
Equalized Assessed Valuation:	\$3,948,129,322		
Population:	262,479		
Employees:			
	Full Time:		
	Part Time:	2	
	Salaries Paid:	\$29,456	

Blended Component Units
Number Submitted = 1 St. Clair County Soil and Water Conservation Dis

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$183,590	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$117,016	\$82,084	\$19,638
Expenditures During FY 18:	\$47,578	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$69,438	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	531.82%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$253,028	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,714	\$12,755	\$
Total Unrestricted Net Assets:	\$236,242	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	ST. FRANCIS-TEUTOPOLIS Multi Township Tax Assessment		
Unit Code:	025/065/24	County:	Effingham
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,801		
Equalized Assessed Valuation:	\$102,316,328		
Population:	2,842		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$6,267		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,333	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$7,493	\$82,084	\$19,638
Expenditures During FY 18:	\$8,801	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$1,308	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	204.81%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$18,025	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	St. Louis Regional Airport Authority		
Unit Code:	057/010/03	County:	Madison
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,950,464		
Equalized Assessed Valuation:	\$1,039,896,631		
Population:	65,000		
Employees:			
	Full Time:	10	
	Part Time:		
	Salaries Paid:	\$811,873	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,511	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$2	\$2,072	\$34
Revenue Collected During FY 18:	\$1,477,688	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$2,251,921	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$23	\$11,306	\$59
Per Capita Expenditures:	\$35	\$11,156	\$56
Revenues over (under) Expenditures:	-\$774,233	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	24.19%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$544,773	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$8	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$190,505	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,770,000	\$23,081,597	\$1,657,139
Per Capita Debt:	\$89	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,516,804	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$100	\$11	\$
Revenue Collected During FY 18:	\$1,817,411	\$342,749	\$
Expenditures During FY 18:	\$698,543	\$324,829	\$
Per Capita Revenue:	\$28	\$3	\$
Per Capita Expenditures:	\$11	\$3	\$
Operating Income (loss):	\$1,118,868	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	924.95%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$6,461,177	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$99	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	St. Rose Sanitary District		
Unit Code:	014/070/16	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$46,750		
Equalized Assessed Valuation:	\$		
Population:	183		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$78.744	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$430	\$151,125	\$
Revenue Collected During FY 18:	\$47.516	\$5,027,817	\$
Expenditures During FY 18:	\$40.891	\$5,050,874	\$
Per Capita Revenue:	\$260	\$31,070	\$
Per Capita Expenditures:	\$223	\$30,083	\$
Operating Income (loss):	\$6.625	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	208.77%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$85.369	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$466	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	St. Rose - Wheatfield Irishtown #1 Multi Township Tax Assessment		
Unit Code:	014/020/24	County:	Clinton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$30,000		
Equalized Assessed Valuation:	\$63,402,172		
Population:	4,050		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$21,110	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,832	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$24,973	\$82,084	\$19,638
Expenditures During FY 18:	\$25,599	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	-\$626	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	110.18%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$28,206	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$28,206	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	St. Rose Public Water Service District		
Unit Code:	014/050/19	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$361,250		
Equalized Assessed Valuation:	\$		
Population:	662		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$71,735		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$1,787,477	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2,700	\$151,125	\$
Revenue Collected During FY 18:	\$499,101	\$5,027,817	\$
Expenditures During FY 18:	\$495,198	\$5,050,874	\$
Per Capita Revenue:	\$754	\$31,070	\$
Per Capita Expenditures:	\$748	\$30,083	\$
Operating Income (loss):	\$3,903	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	361.75%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,791,380	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2,706	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Stark Co Soil And Water Conservation District		
Unit Code:	087/010/17	County:	Stark
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$78,420		
Equalized Assessed Valuation:	\$154,819,502		
Population:	5,994		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$62,074		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,772	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$82,913	\$82,084	\$19,638
Expenditures During FY 18:	\$78,411	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	\$4,502	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	103.65%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$81,274	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	State Park Street Lighting District														
Unit Code:	057/020/18	County:	Madison												
Fiscal Year End:	9/1/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$13,400														
Equalized Assessed Valuation:	\$3,407,850														
Population:	848														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$119,288	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$141	\$18,396	\$8
Revenue Collected During FY 18:	\$12,278	\$82,084	\$19,638
Expenditures During FY 18:	\$7,704	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$4,574	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1607.76%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$123,862	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$146	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Stateline Mass Transit District		
Unit Code:	101/005/23	County:	Winnebago
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,097,800		
Equalized Assessed Valuation:	\$		
Population:	42,803		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$643,252	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$15	\$2,072	\$34
Revenue Collected During FY 18:	\$918,584	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$812,758	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$21	\$11,306	\$59
Per Capita Expenditures:	\$19	\$11,156	\$56
Revenues over (under) Expenditures:	\$105,826	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	92.16%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$749,078	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$18	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$749,078	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Stephenson Co Soil And Water Conservation District		
Unit Code:	089/010/17	County:	Stephenson
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$84,454		
Equalized Assessed Valuation:	\$649,782		
Population:	45,054		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$39,520		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$277,395	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$145,553	\$82,084	\$19,638
Expenditures During FY 18:	\$84,454	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$61,099	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	400.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$338,494	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,667	\$11,461	\$
Total Unreserved Funds:	\$306,827	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Stickney Public Health District		
Unit Code:	016/020/13	County:	Cook
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,298,000		
Equalized Assessed Valuation:	\$1,102,471,412		
Population:	40,772		
Employees:			
Full Time:		32	
Part Time:		9	
Salaries Paid:		\$2,451,009	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,644,752	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$40	\$2,072	\$34
Revenue Collected During FY 18:	\$2,871,707	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$3,805,530	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$70	\$11,306	\$59
Per Capita Expenditures:	\$93	\$11,156	\$56
Revenues over (under) Expenditures:	-\$933,823	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	18.68%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$710,929	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$17	\$2,215	\$31

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:	\$710,929	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	-\$593,186	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Stronghurst-Carmen #3 Multi Township Tax Assessment District		
Unit Code:	036/015/24	County:	Henderson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,027		
Equalized Assessed Valuation:	\$23,762,044		
Population:	1,205		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$7,500	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,733	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$7,881	\$82,084	\$19,638
Expenditures During FY 18:	\$8,027	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$146	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	82.06%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$6,587	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$6,587	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Sugar Grove Water Authority														
Unit Code:	045/010/41	County:	Kane												
Fiscal Year End:	12/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$38,000														
Equalized Assessed Valuation:	\$709,788,111														
Population:	21,088														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$72,285	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$26,691	\$82,084	\$19,638
Expenditures During FY 18:	\$29,813	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	-\$3,122	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	231.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$69,163	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$69,163	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Sunbury-Nevada-Esmen #1 Multi Township Tax Assessment District		
Unit Code:	053/005/24	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,522		
Equalized Assessed Valuation:	\$49,651,194		
Population:	9,300		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$10,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,870	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$24,461	\$82,084	\$19,638
Expenditures During FY 18:	\$14,401	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$10,060	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	381.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$54,930	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Sunnyland Sanitary District		
Unit Code:	099/040/16	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$248,282		
Equalized Assessed Valuation:	\$		
Population:	1,050		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$10,574		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$894.558	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$852	\$151,125	\$
Revenue Collected During FY 18:	\$206.013	\$5,027,817	\$
Expenditures During FY 18:	\$220.731	\$5,050,874	\$
Per Capita Revenue:	\$196	\$31,070	\$
Per Capita Expenditures:	\$210	\$30,083	\$
Operating Income (loss):	-\$14.718	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	398.60%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$879.840	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$838	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Sweb Sanitary District		
Unit Code:	032/010/16	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$293,400		
Equalized Assessed Valuation:	\$12,393,860		
Population:	800		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$45,925		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$107,089	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$134	\$18,396	\$8
Revenue Collected During FY 18:	\$20,076	\$82,084	\$19,638
Expenditures During FY 18:	\$22,322	\$74,419	\$16,197
Per Capita Revenue:	\$25	\$1,425	\$6
Per Capita Expenditures:	\$28	\$654	\$6
Revenues over (under) Expenditures:	-\$2,246	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	469.68%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$104,843	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$131	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,690	\$12,755	\$
Total Unrestricted Net Assets:	\$90,153	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$237.839	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$297	\$151,125	\$
Revenue Collected During FY 18:	\$108.812	\$5,027,817	\$
Expenditures During FY 18:	\$148.744	\$5,050,874	\$
Per Capita Revenue:	\$136	\$31,070	\$
Per Capita Expenditures:	\$186	\$30,083	\$
Operating Income (loss):	-\$39.932	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	133.05%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$197.907	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$247	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Taylorville Sanitary District		
Unit Code:	011/010/16	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,890,550		
Equalized Assessed Valuation:	\$137,835,625		
Population:	11,386		
Employees:			
Full Time:	4		
Part Time:	4		
Salaries Paid:	\$179,264		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,228,436	\$12,420,355	\$
Per Capita Debt:	\$196	\$33,825	\$
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:	\$10,186,795	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$895	\$151,125	\$
Revenue Collected During FY 18:	\$2,119,792	\$5,027,817	\$
Expenditures During FY 18:	\$1,157,496	\$5,050,874	\$
Per Capita Revenue:	\$186	\$31,070	\$
Per Capita Expenditures:	\$102	\$30,083	\$
Operating Income (loss):	\$962,296	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	963.46%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$11,152,046	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$979	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Tazewell Co Soil And Water Conservation District		
Unit Code:	090/010/17	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$155,109		
Equalized Assessed Valuation:	\$2,656,984,250		
Population:	133,526		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$96,826		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$153,328	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$148,847	\$82,084	\$19,638
Expenditures During FY 18:	\$154,717	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	-\$5,870	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	95.31%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$147,458	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,000	\$12,755	\$
Total Unrestricted Net Assets:	\$135,458	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Texas-Tunbridge Multi Township Tax Assessment District		
Unit Code:	020/020/24	County:	Dewitt
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$16,250		
Equalized Assessed Valuation:	\$59,335,702		
Population:	1,817		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,337	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$11,509	\$82,084	\$19,638
Expenditures During FY 18:	\$10,292	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$1,217	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	151.13%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$15,554	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$15,554	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,001,670	\$12,420,355	\$
Per Capita Debt:	\$75	\$33,825	\$
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:	\$34,462,243	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$371	\$151,125	\$
Revenue Collected During FY 18:	\$6,480,730	\$5,027,817	\$
Expenditures During FY 18:	\$6,223,578	\$5,050,874	\$
Per Capita Revenue:	\$70	\$31,070	\$
Per Capita Expenditures:	\$67	\$30,083	\$
Operating Income (loss):	\$257,152	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	546.71%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$34,024,897	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$367	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Three County Public Water Service District		
Unit Code:	057/030/19	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,075,350		
Equalized Assessed Valuation:	\$		
Population:	1,352		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$174,992		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,434,400	\$12,420,355	\$
Per Capita Debt:	\$1,061	\$33,825	\$
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:	\$2,334,287	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,727	\$151,125	\$
Revenue Collected During FY 18:	\$1,106,911	\$5,027,817	\$
Expenditures During FY 18:	\$1,047,915	\$5,050,874	\$
Per Capita Revenue:	\$819	\$31,070	\$
Per Capita Expenditures:	\$775	\$30,083	\$
Operating Income (loss):	\$58,996	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	228.39%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,393,283	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,770	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	T-L Rural Water Service District		
Unit Code:	072/030/19	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$933,245		
Equalized Assessed Valuation:	\$54,373,692		
Population:	5,679		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$15,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,520,000	\$12,420,355	\$
Per Capita Debt:	\$620	\$33,825	\$
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:	\$2,733,634	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$481	\$151,125	\$
Revenue Collected During FY 18:	\$1,113,943	\$5,027,817	\$
Expenditures During FY 18:	\$933,245	\$5,050,874	\$
Per Capita Revenue:	\$196	\$31,070	\$
Per Capita Expenditures:	\$164	\$30,083	\$
Operating Income (loss):	\$180,698	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	312.28%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,914,332	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$513	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Tremont 702 Rescue Squad District		
Unit Code:	090/005/27	County:	Tazewell
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$621,000		
Equalized Assessed Valuation:	\$129,476,423		
Population:	4,900		
Employees:			
Full Time:			
Part Time:	44		
Salaries Paid:	\$112,843		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$287,301	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$59	\$18,396	\$8
Revenue Collected During FY 18:	\$345,094	\$82,084	\$19,638
Expenditures During FY 18:	\$237,013	\$74,419	\$16,197
Per Capita Revenue:	\$70	\$1,425	\$6
Per Capita Expenditures:	\$48	\$654	\$6
Revenues over (under) Expenditures:	\$108,081	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	166.82%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$395,382	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$81	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,986	\$12,755	\$
Total Unrestricted Net Assets:	\$325,396	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$53,359	\$12,420,355	\$
Per Capita Debt:	\$11	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Tri-Township Airport Authority		
Unit Code:	008/010/03	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$86,102		
Equalized Assessed Valuation:	\$89,247,441		
Population:	7,800		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$11,340		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$192,592	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$86,102	\$82,084	\$19,638
Expenditures During FY 18:	\$78,690	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$7,412	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	254.17%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$200,004	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$26	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Tri-Township Water Service District		
Unit Code:	057/040/19	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$963,207		
Equalized Assessed Valuation:	\$		
Population:	1,254		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$71,528		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,307,387	\$12,420,355	\$
Per Capita Debt:	\$4,232	\$33,825	\$
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:	\$440.412	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$351	\$151,125	\$
Revenue Collected During FY 18:	\$1,047.256	\$5,027,817	\$
Expenditures During FY 18:	\$985.756	\$5,050,874	\$
Per Capita Revenue:	\$835	\$31,070	\$
Per Capita Expenditures:	\$786	\$30,083	\$
Operating Income (loss):	\$61.500	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	50.92%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$501.912	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$400	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Union Co Hospital District		
Unit Code:	091/010/08	County:	Union
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$65,880		
Equalized Assessed Valuation:	\$1,058,834		
Population:	16,841		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,271,721	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$313	\$18,396	\$8
Revenue Collected During FY 18:	\$161,114	\$82,084	\$19,638
Expenditures During FY 18:	\$52,872	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$108,242	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	10175.45%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$5,379,963	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$319	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$5,379,963	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Union Co Soil And Water Conservation District		
Unit Code:	091/010/17	County:	Union
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$269,172		
Equalized Assessed Valuation:	\$206,990,365		
Population:	17,000		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$36,051		

Blended Component Units
<p>Number Submitted = 1</p> <p>Union County Soil and Water Conservation Distri</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,963	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$161,553	\$82,084	\$19,638
Expenditures During FY 18:	\$94,707	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$66,846	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	128.62%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$121,809	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$136,830	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Union York Public Water District		
Unit Code:	012/010/37	County:	Clark
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$63,222		
Equalized Assessed Valuation:	\$1		
Population:	300		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$15,506		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$160.575	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$535	\$151,125	\$
Revenue Collected During FY 18:	\$68.840	\$5,027,817	\$
Expenditures During FY 18:	\$63.222	\$5,050,874	\$
Per Capita Revenue:	\$229	\$31,070	\$
Per Capita Expenditures:	\$211	\$30,083	\$
Operating Income (loss):	\$5.618	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	262.87%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$166.193	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$554	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Union-Watson Multi Township Tax Assessment District		
Unit Code:	025/060/24	County:	Effingham
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,655		
Equalized Assessed Valuation:	\$64,063,511		
Population:	4,000		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$11,779		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,384	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$15,279	\$82,084	\$19,638
Expenditures During FY 18:	\$14,333	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$946	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	204.63%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$29,330	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Urbana-Champaign Sanitary District		
Unit Code:	010/020/16	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,301,019		
Equalized Assessed Valuation:	\$		
Population:	154,000		
Employees:			
Full Time:	48		
Part Time:	3		
Salaries Paid:	\$3,319,292		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$53,771,505	\$12,420,355	\$
Per Capita Debt:	\$349	\$33,825	\$
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:	\$70,660,278	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$459	\$151,125	\$
Revenue Collected During FY 18:	\$16,745,509	\$5,027,817	\$
Expenditures During FY 18:	\$14,154,983	\$5,050,874	\$
Per Capita Revenue:	\$109	\$31,070	\$
Per Capita Expenditures:	\$92	\$30,083	\$
Operating Income (loss):	\$2,590,526	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	516.54%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$73,115,953	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$475	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ursa Street Lighting District		
Unit Code:	001/010/18	County:	Adams
Fiscal Year End:	5/14/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$29,750		
Equalized Assessed Valuation:	\$21,273,492		
Population:	610		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,279	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$45	\$18,396	\$8
Revenue Collected During FY 18:	\$8,240	\$82,084	\$19,638
Expenditures During FY 18:	\$9,827	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$16	\$654	\$6
Revenues over (under) Expenditures:	-\$1,587	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	261.44%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$25,692	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$42	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Vermilion Co Conservation District		
Unit Code:	092/010/20	County:	Vermilion
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,702,440		
Equalized Assessed Valuation:	\$895,489,443		
Population:	81,625		
Employees:			
Full Time:		15	
Part Time:		20	
Salaries Paid:		\$708,805	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$688,018	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$8	\$2,072	\$34
Revenue Collected During FY 18:	\$1,546,679	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,401,180	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$19	\$11,306	\$59
Per Capita Expenditures:	\$17	\$11,156	\$56
Revenues over (under) Expenditures:	\$145,499	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	59.49%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$833,517	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$10	\$2,215	\$31

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:	\$526,737	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$494,440	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$910,000	\$23,081,597	\$1,657,139
Per Capita Debt:	\$11	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Vermilion Co Soil And Water Conservation District		
Unit Code:	092/010/17	County:	Vermilion
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$159,141		
Equalized Assessed Valuation:	\$921,145,784		
Population:	81,625		
Employees:			
	Full Time:	2	
	Part Time:		
	Salaries Paid:	\$68,446	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,044	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$82,842	\$82,084	\$19,638
Expenditures During FY 18:	\$109,541	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	-\$26,699	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	132.19%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$144,799	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,523	\$12,755	\$
Total Unrestricted Net Assets:	\$102,276	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$144.510	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2	\$151,125	\$
Revenue Collected During FY 18:	\$83.378	\$5,027,817	\$
Expenditures During FY 18:	\$49.600	\$5,050,874	\$
Per Capita Revenue:	\$1	\$31,070	\$
Per Capita Expenditures:	\$1	\$30,083	\$
Operating Income (loss):	\$33.778	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	96.44%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$47.835	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Vermilion Regional Airport Authority		
Unit Code:	092/010/03	County:	Vermilion
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$867,213		
Equalized Assessed Valuation:	\$485,289,219		
Population:	77,909		
Employees:			
Full Time:	5		
Part Time:			
Salaries Paid:	\$229,716		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$887,294	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$11	\$2,072	\$34
Revenue Collected During FY 18:	\$916,466	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$838,411	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$12	\$11,306	\$59
Per Capita Expenditures:	\$11	\$11,156	\$56
Revenues over (under) Expenditures:	\$78,055	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	115.14%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$965,349	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$12	\$2,215	\$31

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:	\$104,835	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$605,491	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Vermont Sanitary District		
Unit Code:	029/020/16	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$85,000		
Equalized Assessed Valuation:	\$3,375,800		
Population:	792		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$13,030		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$523.608	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$661	\$151,125	\$
Revenue Collected During FY 18:	\$78.109	\$5,027,817	\$
Expenditures During FY 18:	\$66.129	\$5,050,874	\$
Per Capita Revenue:	\$99	\$31,070	\$
Per Capita Expenditures:	\$83	\$30,083	\$
Operating Income (loss):	\$11.980	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	809.91%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$535.588	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$676	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Victor-Somonauk Multi Township Tax Assessment District		
Unit Code:	019/030/24	County:	DeKalb
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,209		
Equalized Assessed Valuation:	\$61,597,706		
Population:	2,400		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$14,325		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,114	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$22,309	\$82,084	\$19,638
Expenditures During FY 18:	\$19,102	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$3,207	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	190.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$36,321	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Virден Sanitary District		
Unit Code:	056/010/16	County:	Macoupin
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,787,050		
Equalized Assessed Valuation:	\$30,667,122		
Population:	3,366		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$189,169		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$711,737	\$12,420,355	\$
Per Capita Debt:	\$211	\$33,825	\$
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:	\$2,280,523	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$678	\$151,125	\$
Revenue Collected During FY 18:	\$705,430	\$5,027,817	\$
Expenditures During FY 18:	\$723,444	\$5,050,874	\$
Per Capita Revenue:	\$210	\$31,070	\$
Per Capita Expenditures:	\$215	\$30,083	\$
Operating Income (loss):	-\$18,014	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	312.74%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,262,509	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$672	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Virgil Township Solid Waste Agency		
Unit Code:	045/010/39	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$56,528		
Equalized Assessed Valuation:	\$60,183,683		
Population:	1,937		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,179	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$17,906	\$82,084	\$19,638
Expenditures During FY 18:	\$13,967	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$3,939	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	373.15%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$52,118	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$27	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wabash #1 Road District		
Unit Code:	093/010/15	County:	Wabash
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$75,244		
Equalized Assessed Valuation:	\$30,000,000		
Population:	700		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$13,860		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$82,430	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$118	\$18,396	\$8
Revenue Collected During FY 18:	\$68,663	\$82,084	\$19,638
Expenditures During FY 18:	\$75,244	\$74,419	\$16,197
Per Capita Revenue:	\$98	\$1,425	\$6
Per Capita Expenditures:	\$107	\$654	\$6
Revenues over (under) Expenditures:	-\$6,581	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	100.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$75,849	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$108	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wabash #2 Road District		
Unit Code:	093/020/15	County:	Wabash
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$72,107		
Equalized Assessed Valuation:	\$8,303,725		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$13,705		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$99,661	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$100	\$18,396	\$8
Revenue Collected During FY 18:	\$63,731	\$82,084	\$19,638
Expenditures During FY 18:	\$72,054	\$74,419	\$16,197
Per Capita Revenue:	\$64	\$1,425	\$6
Per Capita Expenditures:	\$72	\$654	\$6
Revenues over (under) Expenditures:	-\$8,323	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	126.76%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$91,338	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$91	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wabash #3 Road District		
Unit Code:	093/030/15	County:	Wabash
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$140,525		
Equalized Assessed Valuation:	\$21,149,640		
Population:	1,300		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$21,151		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,806	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$24	\$18,396	\$8
Revenue Collected During FY 18:	\$122,924	\$82,084	\$19,638
Expenditures During FY 18:	\$118,557	\$74,419	\$16,197
Per Capita Revenue:	\$95	\$1,425	\$6
Per Capita Expenditures:	\$91	\$654	\$6
Revenues over (under) Expenditures:	\$4,367	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	30.51%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$36,173	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$28	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,807	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$60,675	\$12,420,355	\$
Per Capita Debt:	\$47	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wabash #4 Road District		
Unit Code:	093/040/15	County:	Wabash
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$73,480		
Equalized Assessed Valuation:	\$6,700,000		
Population:	350		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$14,050		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$51,749	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$148	\$18,396	\$8
Revenue Collected During FY 18:	\$50,540	\$82,084	\$19,638
Expenditures During FY 18:	\$42,193	\$74,419	\$16,197
Per Capita Revenue:	\$144	\$1,425	\$6
Per Capita Expenditures:	\$121	\$654	\$6
Revenues over (under) Expenditures:	\$8,347	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	142.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$60,096	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$172	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wabash #5 Road District		
Unit Code:	093/050/15	County:	Wabash
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$126,623		
Equalized Assessed Valuation:	\$14,275,257		
Population:	353		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$15,770		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$159,654	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$452	\$18,396	\$8
Revenue Collected During FY 18:	\$98,000	\$82,084	\$19,638
Expenditures During FY 18:	\$61,202	\$74,419	\$16,197
Per Capita Revenue:	\$278	\$1,425	\$6
Per Capita Expenditures:	\$173	\$654	\$6
Revenues over (under) Expenditures:	\$36,798	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	320.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$196,452	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$557	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,804	\$12,755	\$
Total Unrestricted Net Assets:	\$155,648	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wabash #6 Road District		
Unit Code:	093/060/15	County:	Wabash
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$49,944		
Equalized Assessed Valuation:	\$6,334,055		
Population:	352		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$9,750		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$397	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$76,395	\$82,084	\$19,638
Expenditures During FY 18:	\$49,944	\$74,419	\$16,197
Per Capita Revenue:	\$217	\$1,425	\$6
Per Capita Expenditures:	\$142	\$654	\$6
Revenues over (under) Expenditures:	\$26,451	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	53.76%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$26,848	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$76	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$26,848	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,963	\$12,420,355	\$
Per Capita Debt:	\$6	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wabash #708 Public Health District		
Unit Code:	093/010/13	County:	Wabash
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$83,400		
Equalized Assessed Valuation:	\$140,731,578		
Population:	11,657		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$98,530	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$85,511	\$82,084	\$19,638
Expenditures During FY 18:	\$83,400	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$2,111	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	121.75%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$101,537	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$101,537	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wabash Co Soil And Water Conservation District		
Unit Code:	093/010/17	County:	Wabash
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,712		
Equalized Assessed Valuation:	\$144,975,947		
Population:	12,937		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$24,779		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,940	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$62,577	\$82,084	\$19,638
Expenditures During FY 18:	\$52,221	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$10,356	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	190.15%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$99,296	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,152	\$12,755	\$
Total Unrestricted Net Assets:	\$20,202	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wabash Co. Museum Museum District		
Unit Code:	093/010/50	County:	Wabash
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$38,616		
Equalized Assessed Valuation:	\$142,320,334		
Population:	11,947		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$10,891	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,953	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$33,211	\$82,084	\$19,638
Expenditures During FY 18:	\$38,626	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$5,415	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	6.57%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,538	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$49,135	\$12,420,355	\$
Per Capita Debt:	\$4	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Wabash General Hospital District		
Unit Code:	093/010/08	County:	Wabash
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,466,628		
Equalized Assessed Valuation:	\$140,731,578		
Population:	11,549		
Employees:			
Full Time:	294		
Part Time:	176		
Salaries Paid:	\$17,830,013		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,875,420	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$3,193	\$2,072	\$34
Revenue Collected During FY 18:	\$46,651,524	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$43,466,628	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$4,039	\$11,306	\$59
Per Capita Expenditures:	\$3,764	\$11,156	\$56
Revenues over (under) Expenditures:	\$3,184,896	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	92.16%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$40,060,316	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$3,469	\$2,215	\$31

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:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$19,390,077	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,943,334	\$23,081,597	\$1,657,139
Per Capita Debt:	\$515	\$267	\$36
General Obligation Debt over EAV:	1.46%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Walnut-Bureau #3 Multi Township Tax Assessment District		
Unit Code:	006/020/24	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$12,000		
Equalized Assessed Valuation:	\$36,709,957		
Population:	1,840		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$7,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,580	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$10,220	\$82,084	\$19,638
Expenditures During FY 18:	\$10,090	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$130	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	76.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$7,710	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Warren Co Soil And Water Conservation District		
Unit Code:	094/010/17	County:	Warren
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$161,106		
Equalized Assessed Valuation:	\$338,646,793		
Population:	17,527		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$28,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$106,900	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$161,106	\$82,084	\$19,638
Expenditures During FY 18:	\$165,625	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	-\$4,519	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	61.81%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$102,381	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$102,381	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Warsaw-Wilcox-Rocky Run #7 G Multi Township Tax Assessment		
Unit Code:	034/020/24	County:	Hancock
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,650		
Equalized Assessed Valuation:	\$21,994,389		
Population:	1,850		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$10,031		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,838	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$14,407	\$82,084	\$19,638
Expenditures During FY 18:	\$12,446	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$1,961	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	207.29%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$25,799	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$25,799	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wasco Sanitary District		
Unit Code:	045/030/16	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,321,300		
Equalized Assessed Valuation:	\$182,707,169		
Population:	1,660		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,293,418	\$12,420,355	\$
Per Capita Debt:	\$779	\$33,825	\$
General Obligation Debt over EAV:	0.08%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,958,172	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$4,794	\$151,125	\$
Revenue Collected During FY 18:	\$1,312,583	\$5,027,817	\$
Expenditures During FY 18:	\$1,972,332	\$5,050,874	\$
Per Capita Revenue:	\$791	\$31,070	\$
Per Capita Expenditures:	\$1,188	\$30,083	\$
Operating Income (loss):	-\$659,749	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	366.75%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$7,233,551	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$4,358	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Washington Co Soil And Water Conservation District		
Unit Code:	095/010/17	County:	Washington
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$105,868		
Equalized Assessed Valuation:	\$282,620,408		
Population:	15,000		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$37,228		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$189,558	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$143,738	\$82,084	\$19,638
Expenditures During FY 18:	\$95,025	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$48,713	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	250.75%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$238,271	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$16	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$248,240	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Washington County Hospital District		
Unit Code:	095/010/08	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,774,625		
Equalized Assessed Valuation:	\$102,083,081		
Population:	14,030		
Employees:			
	Full Time:	108	
	Part Time:	31	
	Salaries Paid:	\$6,029,863	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,394,833	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$242	\$2,072	\$34
Revenue Collected During FY 18:	\$13,042,930	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$13,715,550	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$930	\$11,306	\$59
Per Capita Expenditures:	\$978	\$11,156	\$56
Revenues over (under) Expenditures:	-\$672,620	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	19.42%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$2,663,137	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$190	\$2,215	\$31

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:	\$448,637	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,237,260	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,258,140	\$23,081,597	\$1,657,139
Per Capita Debt:	\$90	\$267	\$36
General Obligation Debt over EAV:	1.04%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Washington Park Street Lighting District														
Unit Code:	101/020/18	County:	Winnebago												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$120,840														
Equalized Assessed Valuation:	\$1,416,045														
Population:	4,500														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,000	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$9,739	\$82,084	\$19,638
Expenditures During FY 18:	\$14,295	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$4,556	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-17.18%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$2,456	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Washing-Wdlin-Freedom #1 Multi Township Tax Assessment District		
Unit Code:	008/010/24	County:	Carroll
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$31,134		
Equalized Assessed Valuation:	\$107,258,203		
Population:	1,341		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$990		

Blended Component Units

Number Submitted = 1
Washing-Wdlin-Freedom

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,137	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$15,665	\$82,084	\$19,638
Expenditures During FY 18:	\$10,738	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$4,927	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	354.48%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$38,064	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$28	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$38,064	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wataga Sanitary District		
Unit Code:	048/040/16	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,450		
Equalized Assessed Valuation:	\$6,742,595		
Population:	895		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,639	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$3,030	\$82,084	\$19,638
Expenditures During FY 18:	\$2,896	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$134	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	786.36%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$22,773	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$25	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$22,773	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Waterford-Isabel-Woodlnd-Kerton-Pleasant Multi Township Tax		
Unit Code:	029/030/24	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,317		
Equalized Assessed Valuation:	\$30,847,077		
Population:	1,655		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$6,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,610	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$18	\$18,396	\$8
Revenue Collected During FY 18:	\$13,344	\$82,084	\$19,638
Expenditures During FY 18:	\$11,258	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$2,086	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	290.42%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$32,696	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$20	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Waterloo City Cemetery District		
Unit Code:	067/010/04	County:	Monroe
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,702		
Equalized Assessed Valuation:	\$241,730,353		
Population:	10,309		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,998		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$809,124	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$78	\$18,396	\$8
Revenue Collected During FY 18:	\$24,049	\$82,084	\$19,638
Expenditures During FY 18:	\$24,702	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$653	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	3272.90%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$808,471	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$78	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Waukegan Port District														
Unit Code:	049/010/25	County:	Lake												
Fiscal Year End:	12/31/2018														
Accounting Method:	Modified Accrual														
Appropriation or Budget:	\$6,243,200														
Equalized Assessed Valuation:	\$1														
Population:	92,046														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$8,820,684	\$12,420,355	\$
Per Capita Debt:	\$96	\$33,825	\$
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:	\$25,690,376	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$279	\$151,125	\$
Revenue Collected During FY 18:	\$6,186,953	\$5,027,817	\$
Expenditures During FY 18:	\$6,243,200	\$5,050,874	\$
Per Capita Revenue:	\$67	\$31,070	\$
Per Capita Expenditures:	\$68	\$30,083	\$
Operating Income (loss):	-\$56,247	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	410.59%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$25,634,129	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$278	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wayne #3 Multi Township Tax Assessment District		
Unit Code:	096/030/24	County:	Wayne
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,570		
Equalized Assessed Valuation:	\$18,613,907		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$7,380		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,191	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$10,626	\$82,084	\$19,638
Expenditures During FY 18:	\$9,570	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$1,056	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	190.67%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$18,247	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$18,247	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wayne #4 Multi Township Tax Assessment District		
Unit Code:	096/040/24	County:	Wayne
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,794		
Equalized Assessed Valuation:	\$15,565,450		
Population:	1,234		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$5,780		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,209	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$10	\$18,396	\$8
Revenue Collected During FY 18:	\$8,522	\$82,084	\$19,638
Expenditures During FY 18:	\$7,072	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$1,450	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	193.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,659	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wayne Co Soil And Water Conservation District		
Unit Code:	096/010/17	County:	Wayne
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$64,225		
Equalized Assessed Valuation:	\$180,747.202		
Population:	17,400		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$28,349		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$205,697	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$147,155	\$82,084	\$19,638
Expenditures During FY 18:	\$113,406	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$33,749	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	211.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$239,446	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$440	\$12,755	\$
Total Unrestricted Net Assets:	\$239,006	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West (Denver, Noble & Decker) Multi Township Tax Assessment		
Unit Code:	080/020/24	County:	Richland
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,748		
Equalized Assessed Valuation:	\$28,166,113		
Population:	2,318		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$8,230		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,877	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$15,758	\$82,084	\$19,638
Expenditures During FY 18:	\$13,056	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$2,702	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	126.98%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$16,579	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Chicago Mosquito Abatement District														
Unit Code:	022/030/11	County:	Dupage												
Fiscal Year End:	4/30/2018														
Accounting Method:	Modified Accrual														
Appropriation or Budget:	\$387,500														
Equalized Assessed Valuation:	\$1,329,574,212														
Population:	27,221														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$288,334	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$200,826	\$82,084	\$19,638
Expenditures During FY 18:	\$164,391	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$36,435	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	197.56%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$324,769	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$12	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175,339	\$12,755	\$
Total Unrestricted Net Assets:	\$149,430	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Cook County Solid Waste Agency		
Unit Code:	016/225/39	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,115,149		
Equalized Assessed Valuation:	\$		
Population:	610,000		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$169,244		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$188,219	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$85,628	\$82,084	\$19,638
Expenditures During FY 18:	\$290,593	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	-\$204,965	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-70.53%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$204,965	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	-\$204,965	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$745.376	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1	\$151,125	\$
Revenue Collected During FY 18:	\$3,764.635	\$5,027,817	\$
Expenditures During FY 18:	\$3,824.556	\$5,050,874	\$
Per Capita Revenue:	\$6	\$31,070	\$
Per Capita Expenditures:	\$6	\$30,083	\$
Operating Income (loss):	-\$59.921	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	13.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$497.236	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Peoria Street Lighting District		
Unit Code:	072/010/18	County:	Peoria
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$53,225		
Equalized Assessed Valuation:	\$41,287,880		
Population:	4,458		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$1,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$43,358	\$82,084	\$19,638
Expenditures During FY 18:	\$41,813	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$1,545	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	3.70%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,545	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Salem Sanitary District		
Unit Code:	024/010/16	County:	Edwards
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$18,000		
Equalized Assessed Valuation:	\$3,701,666		
Population:	890		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$12,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$51.430	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$58	\$151,125	\$
Revenue Collected During FY 18:	\$11.832	\$5,027,817	\$
Expenditures During FY 18:	\$13.781	\$5,050,874	\$
Per Capita Revenue:	\$13	\$31,070	\$
Per Capita Expenditures:	\$15	\$30,083	\$
Operating Income (loss):	-\$1.949	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	359.05%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$49.481	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$56	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Suburban Water Service District		
Unit Code:	016/015/19	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,342,310		
Equalized Assessed Valuation:	\$1		
Population:	18,384		
Employees:			
Full Time:	7		
Part Time:	1		
Salaries Paid:	\$371,779		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,170	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$22,557,165	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,227	\$151,125	\$
Revenue Collected During FY 18:	\$7,835,465	\$5,027,817	\$
Expenditures During FY 18:	\$5,838,178	\$5,050,874	\$
Per Capita Revenue:	\$426	\$31,070	\$
Per Capita Expenditures:	\$318	\$30,083	\$
Operating Income (loss):	\$1,997,287	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	420.58%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$24,554,452	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,336	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Suburban Mass Transit District		
Unit Code:	016/040/23	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$554,555		
Equalized Assessed Valuation:	\$1		
Population:	333,930		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,807,257	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$73,128	\$82,084	\$19,638
Expenditures During FY 18:	\$554,555	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$481,427	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	419.40%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,325,830	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$2,325,830	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,332,578	\$12,420,355	\$
Per Capita Debt:	\$430	\$33,825	\$
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:	\$3,303,397	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,066	\$151,125	\$
Revenue Collected During FY 18:	\$957,809	\$5,027,817	\$
Expenditures During FY 18:	\$814,475	\$5,050,874	\$
Per Capita Revenue:	\$309	\$31,070	\$
Per Capita Expenditures:	\$263	\$30,083	\$
Operating Income (loss):	\$143,334	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	423.18%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,446,731	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,112	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wheaton Mosquito Abatement District		
Unit Code:	022/040/11	County:	Dupage
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$531,500		
Equalized Assessed Valuation:	\$2,727,402,504		
Population:	74,000		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$296,001	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$356,708	\$82,084	\$19,638
Expenditures During FY 18:	\$443,543	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	-\$86,835	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	47.16%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$209,166	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$209,166	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wheaton Sanitary District		
Unit Code:	022/090/16	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,953,398		
Equalized Assessed Valuation:	\$2,095,117,290		
Population:	53,373		
Employees:			
Full Time:	22		
Part Time:	4		
Salaries Paid:	\$1,771,231		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$14,261,502	\$12,420,355	\$
Per Capita Debt:	\$267	\$33,825	\$
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:	\$26,609,354	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$499	\$151,125	\$
Revenue Collected During FY 18:	\$9,941,511	\$5,027,817	\$
Expenditures During FY 18:	\$6,716,630	\$5,050,874	\$
Per Capita Revenue:	\$186	\$31,070	\$
Per Capita Expenditures:	\$126	\$30,083	\$
Operating Income (loss):	\$3,224,881	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	444.18%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$29,834,235	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$559	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	White Co Soil And Water Conservation District		
Unit Code:	097/010/17	County:	White
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$122,140		
Equalized Assessed Valuation:	\$161,888,915		
Population:	13,938		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$50,272		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,638	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$167,179	\$82,084	\$19,638
Expenditures During FY 18:	\$122,105	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$45,074	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	69.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$84,712	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,110	\$12,755	\$
Total Unrestricted Net Assets:	\$67,972	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Whiteside Co Soil And Water Conservation District		
Unit Code:	098/010/17	County:	Whiteside
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$121,545		
Equalized Assessed Valuation:	\$853,908,717		
Population:	58,498		
Employees:			
	Full Time:	2	
	Part Time:		
	Salaries Paid:	\$89,850	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$169,119	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$174,402	\$82,084	\$19,638
Expenditures During FY 18:	\$145,121	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$29,281	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	136.71%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$198,400	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$198,399	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Whitmore-Oakley Multi Township Tax Assessment District		
Unit Code:	055/010/24	County:	Macon
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$58,000		
Equalized Assessed Valuation:	\$125,148,351		
Population:	1,200		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$969		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,124	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$98	\$18,396	\$8
Revenue Collected During FY 18:	\$57,818	\$82,084	\$19,638
Expenditures During FY 18:	\$3,900	\$74,419	\$16,197
Per Capita Revenue:	\$48	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$53,918	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Wilberton-Lone Grove-La Clede #9
Multi Township Tax Assessment

Unit Code: 026/030/24 **County:** Fayette

Fiscal Year End: 3/31/2018

Accounting Method: Cash

Appropriation or Budget: \$29,200

Equalized Assessed Valuation: \$30,032,262

Population: 2,070

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,382	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$21,498	\$82,084	\$19,638
Expenditures During FY 18:	\$15,658	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$5,840	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	109.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,222	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Will County Forest Preserve District		
Unit Code:	099/010/07	County:	Will
Fiscal Year End:	12/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,180,802		
Equalized Assessed Valuation:	\$21,169,412,813		
Population:	696,215		
Employees:			
Full Time:	103		
Part Time:	65		
Salaries Paid:	\$5,106,539		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,636,054	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$18	\$2,072	\$34
Revenue Collected During FY 18:	\$12,022,838	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$10,979,544	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$17	\$11,306	\$59
Per Capita Expenditures:	\$16	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,043,294	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	113.69%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$12,483,094	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$18	\$2,215	\$31

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:	\$2,916,868	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$12,519,629	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$113,082,308	\$23,081,597	\$1,657,139
Per Capita Debt:	\$162	\$267	\$36
General Obligation Debt over EAV:	0.46%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Williamsfield Sanitary District		
Unit Code:	048/050/16	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,900		
Equalized Assessed Valuation:	\$5,290,029		
Population:	600		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$4,666		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	100.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$390.997	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$652	\$151,125	\$
Revenue Collected During FY 18:	\$31.829	\$5,027,817	\$
Expenditures During FY 18:	\$33.528	\$5,050,874	\$
Per Capita Revenue:	\$53	\$31,070	\$
Per Capita Expenditures:	\$56	\$30,083	\$
Operating Income (loss):	-\$1.699	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1161.11%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$389.298	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$649	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Williamson Airport Authority		
Unit Code:	100/010/03	County:	Williamson
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,724,313		
Equalized Assessed Valuation:	\$1,303,503,377		
Population:	67,056		
Employees:			
Full Time:	5		
Part Time:	24		
Salaries Paid:	\$435,277		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$332,537	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$5	\$2,072	\$34
Revenue Collected During FY 18:	\$3,298,742	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,482,080	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$49	\$11,306	\$59
Per Capita Expenditures:	\$22	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,816,662	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	56.12%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$831,696	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$12	\$2,215	\$31

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:	\$59,611	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$343,886	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,015,000	\$23,081,597	\$1,657,139
Per Capita Debt:	\$60	\$267	\$36
General Obligation Debt over EAV:	0.18%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Williamson Co Soil And Water Conservation District		
Unit Code:	100/010/17	County:	Williamson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$90,936		
Equalized Assessed Valuation:	\$1,030,650,066		
Population:	67,328		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$32,473		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$160,263	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$91,671	\$82,084	\$19,638
Expenditures During FY 18:	\$90,936	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$735	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	177.05%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$160,998	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,790	\$11,461	\$
Total Unreserved Funds:	\$149,208	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Will-South C Soil And Water Conservation District		
Unit Code:	099/010/17	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$353,908		
Equalized Assessed Valuation:	\$58,198,154,206		
Population:	1,995,477		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$161,872		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$1,362,867	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1	\$151,125	\$
Revenue Collected During FY 18:	\$341,317	\$5,027,817	\$
Expenditures During FY 18:	\$306,280	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$35,037	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	456.41%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,397,904	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Winnebago Co Soil And Water Conservation District		
Unit Code:	101/010/17	County:	Winnebago
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$216,357		
Equalized Assessed Valuation:	\$4,244,496,000		
Population:	291,000		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$124,673		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$398,820	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$356,682	\$82,084	\$19,638
Expenditures During FY 18:	\$252,935	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$103,747	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	195.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$493,758	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$257,732	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Winnebago County Forest Preserve District		
Unit Code:	101/010/07	County:	Winnebago
Fiscal Year End:	10/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,913,849		
Equalized Assessed Valuation:	\$3,690,414,818		
Population:	295,266		
Employees:			
Full Time:	31		
Part Time:	134		
Salaries Paid:	\$2,250,920		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,782,520	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$16	\$2,072	\$34
Revenue Collected During FY 18:	\$6,462,992	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$5,796,653	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$22	\$11,306	\$59
Per Capita Expenditures:	\$20	\$11,156	\$56
Revenues over (under) Expenditures:	\$666,339	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	94.00%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$5,448,859	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$18	\$2,215	\$31

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:	\$1,880,201	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$2,545,264	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,709,831	\$23,081,597	\$1,657,139
Per Capita Debt:	\$13	\$267	\$36
General Obligation Debt over EAV:	0.09%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Witt-Filmore-South Filmore #4 Multi Township Tax Assessment		
Unit Code:	068/030/24	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,467		
Equalized Assessed Valuation:	\$19,402,306		
Population:	2,153		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$7,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,492	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$11,027	\$82,084	\$19,638
Expenditures During FY 18:	\$10,587	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$440	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	273.28%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$28,932	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Woodford Co Soil And Water Conservation District		
Unit Code:	102/010/17	County:	Woodford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$81,563		
Equalized Assessed Valuation:	\$906,925,573		
Population:	38,726		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$45,264		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$33,779	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	-\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$128,358	\$82,084	\$19,638
Expenditures During FY 18:	\$91,920	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$36,438	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	210.78%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$193,745	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,985	\$12,755	\$
Total Unrestricted Net Assets:	\$182,760	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Woodley Road Sanitary District		
Unit Code:	016/250/16	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$126,000		
Equalized Assessed Valuation:	\$95,019,619		
Population:	600		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$447,974	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$747	\$18,396	\$8
Revenue Collected During FY 18:	\$196,170	\$82,084	\$19,638
Expenditures During FY 18:	\$56,303	\$74,419	\$16,197
Per Capita Revenue:	\$327	\$1,425	\$6
Per Capita Expenditures:	\$94	\$654	\$6
Revenues over (under) Expenditures:	\$139,867	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1044.07%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$587,841	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$980	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$145,129	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	W'strn. Mound-Barr-Scottville-Chesterfield Multi Township Tax		
Unit Code:	056/050/24	County:	Macoupin
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$2,101,075		
Equalized Assessed Valuation:	\$2,101,075		
Population:	1,350		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$18,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,279	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$19,620	\$82,084	\$19,638
Expenditures During FY 18:	\$22,051	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$16	\$654	\$6
Revenues over (under) Expenditures:	-\$2,431	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	80.94%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,848	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,883	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Xenia-Songer #1 Multi Township Tax Assessment District		
Unit Code:	013/005/24	County:	Clay
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,995		
Equalized Assessed Valuation:	\$11,949,823		
Population:	1,074		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$7,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,493	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$9,615	\$82,084	\$19,638
Expenditures During FY 18:	\$8,676	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$939	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	39.56%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$3,432	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$3,432	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Yellowhead-Sumner Multi Township Tax Assessment District		
Unit Code:	046/030/24	County:	Kankakee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$58,695		
Equalized Assessed Valuation:	\$78,854,885		
Population:	3,300		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$26,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,265	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$35,625	\$82,084	\$19,638
Expenditures During FY 18:	\$34,565	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$1,060	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	6.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,325	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Yorkville-Bristol Sanitary District		
Unit Code:	047/020/16	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,471,652		
Equalized Assessed Valuation:	\$427,327,587		
Population:	18,833		
Employees:			
Full Time:	5		
Part Time:			
Salaries Paid:	\$550,372		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$822,886	\$12,420,355	\$
Per Capita Debt:	\$44	\$33,825	\$
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:	\$57,639,737	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$3,061	\$151,125	\$
Revenue Collected During FY 18:	\$4,044,238	\$5,027,817	\$
Expenditures During FY 18:	\$3,488,766	\$5,050,874	\$
Per Capita Revenue:	\$215	\$31,070	\$
Per Capita Expenditures:	\$185	\$30,083	\$
Operating Income (loss):	\$555,472	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1668.07%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$58,195,209	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$3,090	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Zuma-Canoe Creek Multi Township Tax Assessment District		
Unit Code:	081/010/24	County:	Rock Island
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$36,000		
Equalized Assessed Valuation:	\$37,922,893		
Population:	1,600		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$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:	\$40,586	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$18,331	\$82,084	\$19,638
Expenditures During FY 18:	\$13,862	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$4,469	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	325.03%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$45,055	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$28	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
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:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$