

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,810,435	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$11,517,316	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,036,217	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,166,625	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,170,797	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$6,482,497	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,276,381	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$640	\$435	\$394
Revenue Collected During FY 18:	\$16,876,133	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$15,676,148	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$508	\$526	\$513
Per Capita Expenditures:	\$472	\$514	\$503
Revenues over (under) Expenditures:	\$1,199,985	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	143.38%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$22,476,366	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$676	\$449	\$396

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,231,226	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$12,404,636	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

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

Blended Component Units
Number Submitted = 1 Calhoun Unit Road

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units
Number Submitted = 1
911 Fund

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,061,739	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$65,125	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,013,361	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$10,787,743	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,306,732	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$3,354,649	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

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

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,107,999	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$4,025,178	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,436,603	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,454,664	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,828,217	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$8,078,197	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,058,417	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$1,443,448	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,896,996	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,059,818	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,051,438	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$2,553,819	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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