

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Less Than 10,000**

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,780,403	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$670,428	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,609,071	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$12,680,949	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$5,814,671</b>	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	<b>\$712</b>	\$759	\$663
Revenue Collected During FY 18:	<b>\$5,757,333</b>	\$4,631,176	\$4,067,137
Expenditures During FY 18:	<b>\$5,595,344</b>	\$4,470,789	\$4,214,059
Per Capita Revenue:	<b>\$705</b>	\$680	\$608
Per Capita Expenditures:	<b>\$685</b>	\$658	\$637
Revenues over (under) Expenditures:	<b>\$161,989</b>	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	<b>106.81%</b>	118.40%	94.75%
Ending Fund Balance for FY 18:	<b>\$5,976,660</b>	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	<b>\$732</b>	\$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:	<b>\$2,970,603</b>	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	<b>\$3,269,761</b>	\$1,115,064	\$1,124,198

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10000 and 275,000**

#### Local Government Profile

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

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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,833,043	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,819,427	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$50,000</b>	<b>\$63,086</b>	<b>\$15,000</b>
Per Capita Debt:	<b>\$7</b>	<b>\$9</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.30%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,912,141	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$5,171,581	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

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

Blended Component Units
Number Submitted = 1
IROQUOIS EMERGENCY SERVICES BOARD

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$15,858,678</b>	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	<b>\$575</b>	\$435	\$394
Revenue Collected During FY 18:	<b>\$11,710,071</b>	\$23,304,853	\$13,210,857
Expenditures During FY 18:	<b>\$12,393,090</b>	\$22,911,835	\$13,281,799
Per Capita Revenue:	<b>\$424</b>	\$526	\$513
Per Capita Expenditures:	<b>\$449</b>	\$514	\$503
Revenues over (under) Expenditures:	<b>-\$683,019</b>	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	<b>124.08%</b>	87.06%	86.92%
Ending Fund Balance for FY 18:	<b>\$15,376,839</b>	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	<b>\$557</b>	\$449	\$396
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$17,579,131</b>	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	<b>\$17,156</b>	-\$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:	<b>\$81,800</b>	\$8,704,770	\$984,809
Per Capita Debt:	<b>\$3</b>	\$110	\$27
General Obligation Debt over EAV:	<b>0.00%</b>	0.21%	0.00%

#### Enterprise Funds

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