

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,502,976	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$8,864,252	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

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

Blended Component Units
Number Submitted = 1 Health Department

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,054,465	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$719,251	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,104,555	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$6,790,484	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,623,546	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$4,502,429	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,617,447	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$3,860,129	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,698,064	\$115,373,193	\$94,311,252
Total Unrestricted Net Assets:	\$112,428,524	\$9,933,300	-\$2,019,855

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units
Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,521,629	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$23,146,642	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,262,716	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$12,727,337	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,525,848	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$357,475	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

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

Blended Component Units
Number Submitted = 1
ETSB

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$243,458,503	\$115,373,193	\$94,311,252
Total Unrestricted Net Assets:	\$35,171,302	\$9,933,300	-\$2,019,855

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,711,536	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$87,477,354	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,462,292	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,165,719	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,156,955	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$2,669,029	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,780,207	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$30,381,662	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,682,360	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$2,567,598	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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