

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units
Number Submitted = 1
Decatur Public Building Commission

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,377,036	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$2,103,546	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,834,470	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$10,439,131	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$100,858,809	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$13,989,287	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

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

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,429,806	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,671,045	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,050,556	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$802,189	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units
Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,323,377	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$4,024,860	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,939,507	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$7,772,074	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,101,835	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$515,034	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

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

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

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,145,648	\$115,373,193	\$94,311,252
Total Unrestricted Net Assets:	\$1,039,370	\$9,933,300	-\$2,019,855

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,137,729	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$139,243	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units
Number Submitted = 1
Menard County Health Department

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,967,476	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,515,430	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

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

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,314,655	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$928,794	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,430,151	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$8,096,248	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,089,316	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$4,933,658	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,642,073	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$5,466,443	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,915,882	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$3,047,076	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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