

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:	Peoria County		
Unit Code:	072/000/00	County:	Peoria
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$142,198,058		
Equalized Assessed Valuation:	\$387,930,000		
Population:	186,494		
Employees:			
Full Time:	960		
Part Time:	79		
Salaries Paid:	\$40,707,799		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,687,260	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$240	\$435	\$394
Revenue Collected During FY 18:	\$79,511,889	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$78,704,726	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$426	\$526	\$513
Per Capita Expenditures:	\$422	\$514	\$503
Revenues over (under) Expenditures:	\$807,163	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	59.66%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$46,955,814	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$252	\$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:	\$38,732,567	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$6,826,908	-\$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:	\$74,161,415	\$8,704,770	\$984,809
Per Capita Debt:	\$398	\$110	\$27
General Obligation Debt over EAV:	1.27%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,600,534	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$46	\$34	\$
Revenue Collected During FY 18:	\$13,746,430	\$1,596,577	\$
Expenditures During FY 18:	\$16,848,717	\$1,830,740	\$
Per Capita Revenue:	\$74	\$37	\$
Per Capita Expenditures:	\$90	\$40	\$
Operating Income (loss):	-\$3,102,287	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	25.39%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$4,277,436	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$23	\$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:	Perry County		
Unit Code:	073/000/00	County:	Perry
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,162,621		
Equalized Assessed Valuation:	\$208,072,437		
Population:	22,350		
Employees:			
Full Time:	76		
Part Time:	59		
Salaries Paid:	\$4,930,001		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,828,573	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$306	\$435	\$394
Revenue Collected During FY 18:	\$11,021,249	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$11,245,400	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$493	\$526	\$513
Per Capita Expenditures:	\$503	\$514	\$503
Revenues over (under) Expenditures:	-\$224,151	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	64.69%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$7,274,365	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$325	\$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:	\$1,639,736	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$727,255	-\$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:	\$318,901	\$8,704,770	\$984,809
Per Capita Debt:	\$14	\$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:	Piatt County		
Unit Code:	074/000/00	County:	Piatt
Fiscal Year End:	11/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$121,343,759		
Equalized Assessed Valuation:	\$446,826,423		
Population:	16,396		
Employees:			
	Full Time:	308	
	Part Time:	100	
	Salaries Paid:	\$10,148,517	

Blended Component Units
Number Submitted = 1
Piatt 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:	\$7,966,843	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$486	\$435	\$394
Revenue Collected During FY 18:	\$8,917,992	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$8,654,160	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$544	\$526	\$513
Per Capita Expenditures:	\$528	\$514	\$503
Revenues over (under) Expenditures:	\$263,832	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	82.79%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$7,165,209	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$437	\$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:	\$8,217,586	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$724,084	-\$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:	\$3,695,000	\$8,704,770	\$984,809
Per Capita Debt:	\$225	\$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:	\$4,362,344	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$266	\$34	\$
Revenue Collected During FY 18:	\$8,776,460	\$1,596,577	\$
Expenditures During FY 18:	\$10,196,378	\$1,830,740	\$
Per Capita Revenue:	\$535	\$37	\$
Per Capita Expenditures:	\$622	\$40	\$
Operating Income (loss):	-\$1,419,918	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	41.76%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$4,257,892	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$260	\$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:	Pike County		
Unit Code:	075/000/00	County:	Pike
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,817,093		
Equalized Assessed Valuation:	\$241,153,316		
Population:	15,821		
Employees:			
Full Time:	112		
Part Time:	32		
Salaries Paid:	\$5,107,625		

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:	\$6,233,309	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$394	\$435	\$394
Revenue Collected During FY 18:	\$11,684,994	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$11,602,828	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$739	\$526	\$513
Per Capita Expenditures:	\$733	\$514	\$503
Revenues over (under) Expenditures:	\$82,166	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	58.69%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$6,809,702	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$430	\$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:	\$5,903,248	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$157,410	-\$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:	\$984,809	\$8,704,770	\$984,809
Per Capita Debt:	\$62	\$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:	\$1,683,636	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	\$106	\$34	\$
Revenue Collected During FY 18:	\$1,452,669	\$1,596,577	\$
Expenditures During FY 18:	\$1,474,928	\$1,830,740	\$
Per Capita Revenue:	\$92	\$37	\$
Per Capita Expenditures:	\$93	\$40	\$
Operating Income (loss):	-\$22,259	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	109.20%	139.99%	0.00%
Ending Retained Earnings for FY 17:	\$1,610,650	\$2,142,748	\$
Per Capita Ending Retained Earnings:	\$102	\$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:	Pope County		
Unit Code:	076/000/00	County:	Pope
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,709,075		
Equalized Assessed Valuation:	\$49,927,452		
Population:	4,470		
Employees:			
Full Time:	13		
Part Time:	24		
Salaries Paid:	\$912,506		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,244,312	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$1,397	\$759	\$663
Revenue Collected During FY 18:	\$2,617,290	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$2,420,266	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$586	\$680	\$608
Per Capita Expenditures:	\$541	\$658	\$637
Revenues over (under) Expenditures:	\$197,024	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	260.18%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$6,297,012	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$1,409	\$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:	\$2,432,003	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	\$1,345,094	\$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 Less Than 10,000

Local Government Profile

Unit Name:	Putnam County		
Unit Code:	078/000/00	County:	Putnam
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,117,474		
Equalized Assessed Valuation:	\$149,556,308		
Population:	6,006		
Employees:			
Full Time:		31	
Part Time:		16	
Salaries Paid:		\$1,629,283	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,744,697	\$5,018,057	\$4,070,976
Per Capita Beginning Fund Balance:	\$457	\$759	\$663
Revenue Collected During FY 18:	\$3,991,109	\$4,631,176	\$4,067,137
Expenditures During FY 18:	\$4,214,059	\$4,470,789	\$4,214,059
Per Capita Revenue:	\$665	\$680	\$608
Per Capita Expenditures:	\$702	\$658	\$637
Revenues over (under) Expenditures:	-\$222,950	\$160,387	\$131,215
Ratio of Fund Balance to Expenditures:	62.04%	118.40%	94.75%
Ending Fund Balance for FY 18:	\$2,614,527	\$5,179,293	\$4,532,766
Per Capita Ending Fund Balance:	\$435	\$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:	\$2,274,508	\$3,206,895	\$2,627,513
Total Unrestricted Net Assets:	-\$422,069	\$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:	\$82,732	\$63,086	\$15,000
Per Capita Debt:	\$14	\$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:	Randolph County		
Unit Code:	079/000/00	County:	Randolph
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,039,115		
Equalized Assessed Valuation:	\$442,217,367		
Population:	32,423		
Employees:			
	Full Time:	52	
	Part Time:	19	
	Salaries Paid:	\$5,055,383	

Blended Component Units
Number Submitted = 3
Anna Wehrheim Memorial Old Folks Home
Randolph County Health Department
Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,041,179	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$125	\$435	\$394
Revenue Collected During FY 18:	\$11,017,116	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$10,835,406	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$340	\$526	\$513
Per Capita Expenditures:	\$334	\$514	\$503
Revenues over (under) Expenditures:	\$181,710	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	36.77%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$3,983,929	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$123	\$449	\$396

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,462,196	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$7,468,153	-\$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:	\$9,796,704	\$8,704,770	\$984,809
Per Capita Debt:	\$302	\$110	\$27
General Obligation Debt over EAV:	0.73%	0.21%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$1,610,466	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	-\$50	\$34	\$
Revenue Collected During FY 18:	\$5,247,186	\$1,596,577	\$
Expenditures During FY 18:	\$6,259,434	\$1,830,740	\$
Per Capita Revenue:	\$162	\$37	\$
Per Capita Expenditures:	\$193	\$40	\$
Operating Income (loss):	-\$1,012,248	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	-24.28%	139.99%	0.00%
Ending Retained Earnings for FY 17:	-\$1,519,499	\$2,142,748	\$
Per Capita Ending Retained Earnings:	-\$47	\$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:	Richland County		
Unit Code:	080/000/00	County:	Richland
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,843,217		
Equalized Assessed Valuation:	\$236,255,867		
Population:	16,149		
Employees:			
Full Time:	54		
Part Time:	42		
Salaries Paid:	\$2,871,105		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,935,672	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$244	\$435	\$394
Revenue Collected During FY 18:	\$6,661,887	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$6,890,809	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$413	\$526	\$513
Per Capita Expenditures:	\$427	\$514	\$503
Revenues over (under) Expenditures:	-\$228,922	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	54.66%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$3,766,750	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$233	\$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:	\$45,625	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$3,721,125	-\$72,400	\$1,260,015

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$60,000	\$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:	\$	\$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:	Rock Island County		
Unit Code:	081/000/00	County:	Rock Island
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$89,901,922		
Equalized Assessed Valuation:	\$2,628,520,254		
Population:	143,477		
Employees:			
	Full Time:	563	
	Part Time:	140	
	Salaries Paid:	\$33,060,707	

Blended Component Units
Number Submitted = 2
Rock Island County Forest Preserve Commission
Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,391,855	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$170	\$435	\$394
Revenue Collected During FY 18:	\$76,477,008	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$76,580,142	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$533	\$526	\$513
Per Capita Expenditures:	\$534	\$514	\$503
Revenues over (under) Expenditures:	-\$103,134	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	38.01%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$29,110,735	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$203	\$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:	\$25,507,040	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$42,438,809	-\$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:	\$97,026,941	\$8,704,770	\$984,809
Per Capita Debt:	\$676	\$110	\$27
General Obligation Debt over EAV:	0.77%	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	\$
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