

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wabash County		
<b>Unit Code:</b>	093/000/00	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,664,312		
<b>Equalized Assessed Valuation:</b>	\$140,731,578		
<b>Population:</b>	11,947		
<b>Employees:</b>			
<b>Full Time:</b>	75		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$1,991,124		

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:	\$9,918,995	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$830	\$435	\$394
Revenue Collected During FY 18:	\$7,159,581	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$7,291,997	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$599	\$526	\$513
Per Capita Expenditures:	\$610	\$514	\$503
Revenues over (under) Expenditures:	-\$132,416	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	134.09%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$9,777,929	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$818	\$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:	\$8,441,716	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,336,213	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Warren County		
<b>Unit Code:</b>	094/000/00	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,659,346		
<b>Equalized Assessed Valuation:</b>	\$338,646,793		
<b>Population:</b>	17,167		
<b>Employees:</b>			
	<b>Full Time:</b>	51	
	<b>Part Time:</b>	24	
	<b>Salaries Paid:</b>	\$2,731,149	

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:	\$8,690,424	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$506	\$435	\$394
Revenue Collected During FY 18:	\$9,215,345	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$8,654,775	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$537	\$526	\$513
Per Capita Expenditures:	\$504	\$514	\$503
Revenues over (under) Expenditures:	\$560,570	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	106.89%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$9,250,994	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$539	\$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:	\$7,955,301	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,005,073	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Washington County		
<b>Unit Code:</b>	095/000/00	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,197,796		
<b>Equalized Assessed Valuation:</b>	\$282,620,408		
<b>Population:</b>	13,995		
<b>Employees:</b>			
<b>Full Time:</b>		84	
<b>Part Time:</b>		78	
<b>Salaries Paid:</b>		\$3,892,950	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$13,797,998</b>	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	<b>\$986</b>	\$435	\$394
Revenue Collected During FY 18:	<b>\$9,459,519</b>	\$23,304,853	\$13,210,857
Expenditures During FY 18:	<b>\$8,034,113</b>	\$22,911,835	\$13,281,799
Per Capita Revenue:	<b>\$676</b>	\$526	\$513
Per Capita Expenditures:	<b>\$574</b>	\$514	\$503
Revenues over (under) Expenditures:	<b>\$1,425,406</b>	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	<b>189.48%</b>	87.06%	86.92%
Ending Fund Balance for FY 18:	<b>\$15,223,404</b>	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	<b>\$1,088</b>	\$449	\$396

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>-\$23,603</b>	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	<b>\$14,451,587</b>	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$715,000</b>	<b>\$8,704,770</b>	<b>\$984,809</b>
Per Capita Debt:	<b>\$51</b>	<b>\$110</b>	<b>\$27</b>
General Obligation Debt over EAV:	<b>0.25%</b>	<b>0.21%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wayne County		
<b>Unit Code:</b>	096/000/00	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,865,817		
<b>Equalized Assessed Valuation:</b>	\$180,747,202		
<b>Population:</b>	16,423		
<b>Employees:</b>			
<b>Full Time:</b>	65		
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$3,076,870		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,293,188	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$322	\$435	\$394
Revenue Collected During FY 18:	\$8,577,121	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$8,530,766	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$522	\$526	\$513
Per Capita Expenditures:	\$519	\$514	\$503
Revenues over (under) Expenditures:	\$46,355	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	62.59%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$5,339,545	\$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:	\$3,645,912	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,693,633	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	White County		
<b>Unit Code:</b>	097/000/00	<b>County:</b>	White
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,020,110		
<b>Equalized Assessed Valuation:</b>	\$206,495,800		
<b>Population:</b>	13,938		
<b>Employees:</b>			
<b>Full Time:</b>	70		
<b>Part Time:</b>	49		
<b>Salaries Paid:</b>	\$3,327,691		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,681,898	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$408	\$435	\$394
Revenue Collected During FY 18:	\$7,896,644	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$8,018,191	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$567	\$526	\$513
Per Capita Expenditures:	\$575	\$514	\$503
Revenues over (under) Expenditures:	-\$121,547	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	71.44%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$5,728,188	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$411	\$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:	\$4,319,978	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$1,092,069	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$173,800</b>	\$8,704,770	\$984,809
Per Capita Debt:	<b>\$12</b>	\$110	\$27
General Obligation Debt over EAV:	<b>0.00%</b>	0.21%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$249.385</b>	\$2,269,489	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$18</b>	\$34	\$
Revenue Collected During FY 18:	<b>\$1,048.982</b>	\$1,596,577	\$
Expenditures During FY 18:	<b>\$826.928</b>	\$1,830,740	\$
Per Capita Revenue:	<b>\$75</b>	\$37	\$
Per Capita Expenditures:	<b>\$59</b>	\$40	\$
Operating Income (loss):	<b>\$222.054</b>	-\$234,162	\$
Ratio of Retained Earnings to Expenditures:	<b>57.73%</b>	139.99%	0.00%
Ending Retained Earnings for FY 17:	<b>\$477.402</b>	\$2,142,748	\$
Per Capita Ending Retained Earnings:	<b>\$34</b>	\$33	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Whiteside County		
<b>Unit Code:</b>	098/000/00	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$33,774,823		
<b>Equalized Assessed Valuation:</b>	\$839,768,106		
<b>Population:</b>	56,118		
<b>Employees:</b>			
	<b>Full Time:</b>	282	
	<b>Part Time:</b>	94	
	<b>Salaries Paid:</b>	\$16,248,325	

Blended Component Units
Number Submitted = 1
E911

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$32,040,841</b>	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	<b>\$571</b>	\$435	\$394
Revenue Collected During FY 18:	<b>\$36,024,168</b>	\$23,304,853	\$13,210,857
Expenditures During FY 18:	<b>\$29,649,432</b>	\$22,911,835	\$13,281,799
Per Capita Revenue:	<b>\$642</b>	\$526	\$513
Per Capita Expenditures:	<b>\$528</b>	\$514	\$503
Revenues over (under) Expenditures:	<b>\$6,374,736</b>	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	<b>129.57%</b>	87.06%	86.92%
Ending Fund Balance for FY 18:	<b>\$38,415,577</b>	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	<b>\$685</b>	\$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:	<b>\$23,378,007</b>	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	<b>\$717,569</b>	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$211,646</b>	<b>\$8,704,770</b>	<b>\$984,809</b>
Per Capita Debt:	<b>\$4</b>	<b>\$110</b>	<b>\$27</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.21%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Will County		
<b>Unit Code:</b>	099/000/00	<b>County:</b>	Will
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$549,709,161		
<b>Equalized Assessed Valuation:</b>	\$20,277,434,014		
<b>Population:</b>	692,310		
<b>Employees:</b>			
<b>Full Time:</b>	2,050		
<b>Part Time:</b>	180		
<b>Salaries Paid:</b>	\$123,060,537		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$232,113,000</b>	<b>\$188,105,812</b>	<b>\$181,998,760</b>
Per Capita Beginning Fund Balance:	<b>\$335</b>	<b>\$335</b>	<b>\$349</b>
Revenue Collected During FY 18:	<b>\$328,539,337</b>	<b>\$253,049,881</b>	<b>\$251,935,526</b>
Expenditures During FY 18:	<b>\$300,643,912</b>	<b>\$236,560,268</b>	<b>\$228,133,138</b>
Per Capita Revenue:	<b>\$475</b>	<b>\$449</b>	<b>\$480</b>
Per Capita Expenditures:	<b>\$434</b>	<b>\$418</b>	<b>\$435</b>
Revenues over (under) Expenditures:	<b>\$27,895,425</b>	<b>\$16,489,610</b>	<b>\$16,678,700</b>
Ratio of Fund Balance to Expenditures:	<b>80.49%</b>	<b>85.83%</b>	<b>88.45%</b>
Ending Fund Balance for FY 18:	<b>\$241,980,783</b>	<b>\$198,564,195</b>	<b>\$189,671,561</b>
Per Capita Ending Fund Balance:	<b>\$350</b>	<b>\$354</b>	<b>\$365</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$104,924,439</b>	<b>\$115,373,193</b>	<b>\$94,311,252</b>
Total Unrestricted Net Assets:	<b>-\$5,079,080</b>	<b>\$9,933,300</b>	<b>-\$2,019,855</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$481,643,954</b>	<b>\$248,083,467</b>	<b>\$243,996,197</b>
Per Capita Debt:	<b>\$696</b>	<b>\$410</b>	<b>\$409</b>
General Obligation Debt over EAV:	<b>1.49%</b>	<b>0.67%</b>	<b>0.55%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$76,213,257</b>	<b>\$37,104,343</b>
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$125</b>	<b>\$68</b>
Revenue Collected During FY 18:	\$	<b>\$17,258,009</b>	<b>\$15,067,243</b>
Expenditures During FY 18:	\$	<b>\$17,134,895</b>	<b>\$15,731,729</b>
Per Capita Revenue:	\$	<b>\$33</b>	<b>\$41</b>
Per Capita Expenditures:	\$	<b>\$33</b>	<b>\$38</b>
Operating Income (loss):	\$	<b>\$123,114</b>	<b>-\$418,829</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>420.78%</b>	<b>376.30%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$77,372,269</b>	<b>\$36,656,136</b>
Per Capita Ending Retained Earnings:	\$	<b>\$126</b>	<b>\$66</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Williamson County		
<b>Unit Code:</b>	100/000/00	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$50,174,983		
<b>Equalized Assessed Valuation:</b>	\$1,030,650,066		
<b>Population:</b>	67,056		
<b>Employees:</b>			
<b>Full Time:</b>	250		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$10,000,000		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,315,556	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$363	\$435	\$394
Revenue Collected During FY 18:	\$32,849,920	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$32,110,816	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$490	\$526	\$513
Per Capita Expenditures:	\$479	\$514	\$503
Revenues over (under) Expenditures:	\$739,104	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	76.82%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$24,669,094	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$368	\$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:	\$24,379,172	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	-\$5,504,462	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$24,596,293</b>	<b>\$8,704,770</b>	<b>\$984,809</b>
Per Capita Debt:	<b>\$367</b>	<b>\$110</b>	<b>\$27</b>
General Obligation Debt over EAV:	<b>2.18%</b>	<b>0.21%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Winnebago County		
<b>Unit Code:</b>	101/000/00	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	9/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$199,070,419		
<b>Equalized Assessed Valuation:</b>	\$3,755,775,661		
<b>Population:</b>	284,081		
<b>Employees:</b>			
<b>Full Time:</b>	1,118		
<b>Part Time:</b>	92		
<b>Salaries Paid:</b>	\$65,231,311		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,730,990	\$188,105,812	\$181,998,760
Per Capita Beginning Fund Balance:	\$200	\$335	\$349
Revenue Collected During FY 18:	\$137,676,801	\$253,049,881	\$251,935,526
Expenditures During FY 18:	\$124,028,752	\$236,560,268	\$228,133,138
Per Capita Revenue:	\$485	\$449	\$480
Per Capita Expenditures:	\$437	\$418	\$435
Revenues over (under) Expenditures:	\$13,648,049	\$16,489,610	\$16,678,700
Ratio of Fund Balance to Expenditures:	51.99%	85.83%	88.45%
Ending Fund Balance for FY 18:	\$64,482,787	\$198,564,195	\$189,671,561
Per Capita Ending Fund Balance:	\$227	\$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:	\$56,489,784	\$115,373,193	\$94,311,252
Total Unrestricted Net Assets:	-\$42,201,586	\$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:	<b>\$150,008,076</b>	\$248,083,467	\$243,996,197
Per Capita Debt:	<b>\$528</b>	\$410	\$409
General Obligation Debt over EAV:	<b>0.40%</b>	0.67%	0.55%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$10,680,760</b>	\$76,213,257	\$37,104,343
Per Capita Beginning Retained Earnings for FY 18:	<b>\$38</b>	\$125	\$68
Revenue Collected During FY 18:	<b>\$15,075,511</b>	\$17,258,009	\$15,067,243
Expenditures During FY 18:	<b>\$16,554,354</b>	\$17,134,895	\$15,731,729
Per Capita Revenue:	<b>\$53</b>	\$33	\$41
Per Capita Expenditures:	<b>\$58</b>	\$33	\$38
Operating Income (loss):	<b>-\$1,478,843</b>	\$123,114	-\$418,829
Ratio of Retained Earnings to Expenditures:	<b>52.31%</b>	420.78%	376.30%
Ending Retained Earnings for FY 17:	<b>\$8,659,564</b>	\$77,372,269	\$36,656,136
Per Capita Ending Retained Earnings:	<b>\$30</b>	\$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

<b>Unit Name:</b>	Woodford County		
<b>Unit Code:</b>	102/000/00	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,263,360		
<b>Equalized Assessed Valuation:</b>	\$906,925,573		
<b>Population:</b>	38,726		
<b>Employees:</b>			
	<b>Full Time:</b>	111	
	<b>Part Time:</b>	45	
	<b>Salaries Paid:</b>	\$6,096,621	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,664,698	\$17,720,593	\$11,384,074
Per Capita Beginning Fund Balance:	\$534	\$435	\$394
Revenue Collected During FY 18:	\$15,668,149	\$23,304,853	\$13,210,857
Expenditures During FY 18:	\$14,823,574	\$22,911,835	\$13,281,799
Per Capita Revenue:	\$405	\$526	\$513
Per Capita Expenditures:	\$383	\$514	\$503
Revenues over (under) Expenditures:	\$844,575	\$393,018	\$405,632
Ratio of Fund Balance to Expenditures:	147.06%	87.06%	86.92%
Ending Fund Balance for FY 18:	\$21,800,204	\$18,299,890	\$11,498,051
Per Capita Ending Fund Balance:	\$563	\$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:	\$7,740,696	\$13,005,760	\$8,101,835
Total Unrestricted Net Assets:	\$12,899,555	-\$72,400	\$1,260,015

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$218,647</b>	<b>\$8,704,770</b>	<b>\$984,809</b>
Per Capita Debt:	<b>\$6</b>	<b>\$110</b>	<b>\$27</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.21%</b>	<b>0.00%</b>

#### Enterprise Funds

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