

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jacksonville City		
Unit Code:	069/025/30	County:	Morgan
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,431,621		
Equalized Assessed Valuation:	\$248,722,799		
Population:	18,749		
Employees:			
Full Time:	178		
Part Time:	103		
Salaries Paid:	\$9,084,857		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,903,992	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,062	\$673	\$514
Revenue Collected During FY 18:	\$18,582,751	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,545,582	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$991	\$872	\$694
Per Capita Expenditures:	\$882	\$841	\$704
Revenues over (under) Expenditures:	\$2,037,169	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	125.47%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$20,759,877	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,107	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,836,099	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,896,821	-\$6,072,573	\$237,091

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:	\$32,371,116	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,727	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$40,896,405	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.181	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,964,305	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,699,966	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$638	\$550	\$393
Per Capita Expenditures:	\$464	\$502	\$369
Operating Income (loss):	\$3,264,339	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	509.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$44,309,546	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.363	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Jeffersonville Village		
Unit Code:	096/025/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$546,000		
Equalized Assessed Valuation:	\$1,277,694		
Population:	367		
Employees:			
Full Time:	3		
Part Time:	11		
Salaries Paid:	\$78,395		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,053	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$109	\$1,048	\$581
Revenue Collected During FY 18:	\$91,138	\$310,057	\$126,093
Expenditures During FY 18:	\$82,047	\$288,976	\$119,948
Per Capita Revenue:	\$248	\$884	\$338
Per Capita Expenditures:	\$224	\$828	\$325
Revenues over (under) Expenditures:	\$9,091	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	59.90%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$49,144	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$134	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$55,043	-\$22,956	\$91,815

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:	\$114,000	\$408,875	\$34,803
Per Capita Debt:	\$311	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$931.171	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.537	\$2,410	\$1,081
Revenue Collected During FY 18:	\$215.826	\$259,125	\$96,372
Expenditures During FY 18:	\$234.917	\$253,615	\$101,344
Per Capita Revenue:	\$588	\$670	\$266
Per Capita Expenditures:	\$640	\$690	\$274
Operating Income (loss):	-\$19.091	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	388.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$912.080	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.485	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Jeisyville Village		
Unit Code:	011/025/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$102,400		
Equalized Assessed Valuation:	\$479,070		
Population:	107		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$8,763		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,837	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$784	\$1,048	\$581
Revenue Collected During FY 18:	\$23,855	\$310,057	\$126,093
Expenditures During FY 18:	\$19,253	\$288,976	\$119,948
Per Capita Revenue:	\$223	\$884	\$338
Per Capita Expenditures:	\$180	\$828	\$325
Revenues over (under) Expenditures:	\$4,602	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	452.34%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$87,089	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$814	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,776	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$62,313	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$87.785	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$820	\$2,410	\$1,081
Revenue Collected During FY 18:	\$40.812	\$259,125	\$96,372
Expenditures During FY 18:	\$43.570	\$253,615	\$101,344
Per Capita Revenue:	\$381	\$670	\$266
Per Capita Expenditures:	\$407	\$690	\$274
Operating Income (loss):	-\$2.758	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	198.25%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$86.377	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$807	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jerome Village		
Unit Code:	083/060/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$1,577,636		
Equalized Assessed Valuation:	\$29,054,939		
Population:	1,656		
Employees:			
Full Time:	8		
Part Time:	11		
Salaries Paid:	\$413,124		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$266,657	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$161	\$673	\$514
Revenue Collected During FY 18:	\$1,111,553	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$900,512	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$671	\$872	\$694
Per Capita Expenditures:	\$544	\$841	\$704
Revenues over (under) Expenditures:	\$211,041	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	53.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$478,475	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$289	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,396	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$454,079	-\$6,072,573	\$237,091

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,744	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$574.710	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$347	\$1,692	\$1,322
Revenue Collected During FY 18:	\$520.071	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$533.541	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$314	\$550	\$393
Per Capita Expenditures:	\$322	\$502	\$369
Operating Income (loss):	-\$13.470	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	105.19%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$561.240	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$339	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jerseyville City		
Unit Code:	042/030/30	County:	Jersey
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,413,325		
Equalized Assessed Valuation:	\$121,130,703		
Population:	8,265		
Employees:			
Full Time:	60		
Part Time:	27		
Salaries Paid:	\$3,769,071		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,148,560	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$381	\$673	\$514
Revenue Collected During FY 18:	\$6,400,940	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,071,426	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$774	\$872	\$694
Per Capita Expenditures:	\$735	\$841	\$704
Revenues over (under) Expenditures:	\$329,514	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.29%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,478,074	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$421	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,767,231	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$710,843	-\$6,072,573	\$237,091

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:	\$17,969,238	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,174	\$1,752	\$798
General Obligation Debt over EAV:	13.69%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,922,775	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$959	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,406,216	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,559,753	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$533	\$550	\$393
Per Capita Expenditures:	\$431	\$502	\$369
Operating Income (loss):	\$846,463	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	246.34%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,769,238	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,061	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Jewett Village		
Unit Code:	018/015/32	County:	Cumberland
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$131,598		
Equalized Assessed Valuation:	\$1,175,466		
Population:	223		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$15,531		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,061	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$390	\$1,048	\$581
Revenue Collected During FY 18:	\$51,199	\$310,057	\$126,093
Expenditures During FY 18:	\$35,837	\$288,976	\$119,948
Per Capita Revenue:	\$230	\$884	\$338
Per Capita Expenditures:	\$161	\$828	\$325
Revenues over (under) Expenditures:	\$15,362	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	285.80%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$102,423	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$459	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,460	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$48,508	-\$22,956	\$91,815

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:	\$32,338	\$408,875	\$34,803
Per Capita Debt:	\$145	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$515.456	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.311	\$2,410	\$1,081
Revenue Collected During FY 18:	\$48.390	\$259,125	\$96,372
Expenditures During FY 18:	\$118.844	\$253,615	\$101,344
Per Capita Revenue:	\$217	\$670	\$266
Per Capita Expenditures:	\$533	\$690	\$274
Operating Income (loss):	-\$70.454	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	374.44%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$445.002	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.996	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Johnsburg Village		
Unit Code:	063/105/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,825,780		
Equalized Assessed Valuation:	\$203,854,895		
Population:	6,317		
Employees:			
	Full Time:	17	
	Part Time:	16	
	Salaries Paid:	\$1,713,163	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,373,896	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$217	\$673	\$514
Revenue Collected During FY 18:	\$4,703,063	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,498,224	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$745	\$872	\$694
Per Capita Expenditures:	\$1,029	\$841	\$704
Revenues over (under) Expenditures:	-\$1,795,161	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	23.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,526,463	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$242	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,546,093	-\$6,072,573	\$237,091

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:	\$4,107,168	\$13,729,977	\$2,917,395
Per Capita Debt:	\$650	\$1,752	\$798
General Obligation Debt over EAV:	1.08%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,535,486	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.193	\$1,692	\$1,322
Revenue Collected During FY 18:	\$331,894	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$688,942	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$53	\$550	\$393
Per Capita Expenditures:	\$109	\$502	\$369
Operating Income (loss):	-\$357,048	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1104.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,610,001	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.205	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Johnsonville Village		
Unit Code:	096/030/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,500		
Equalized Assessed Valuation:	\$343,111		
Population:	69		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$3,810		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$71,176	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,032	\$1,048	\$581
Revenue Collected During FY 18:	\$14,132	\$310,057	\$126,093
Expenditures During FY 18:	\$10,326	\$288,976	\$119,948
Per Capita Revenue:	\$205	\$884	\$338
Per Capita Expenditures:	\$150	\$828	\$325
Revenues over (under) Expenditures:	\$3,806	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	726.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$74,982	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,087	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$74,982	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Johnston City City		
Unit Code:	100/060/30	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,001,000		
Equalized Assessed Valuation:	\$17,459,208		
Population:	3,488		
Employees:			
Full Time:	18		
Part Time:	13		
Salaries Paid:	\$1,015,157		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,474,319	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$996	\$673	\$514
Revenue Collected During FY 18:	\$2,713,480	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,971,364	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$778	\$872	\$694
Per Capita Expenditures:	\$852	\$841	\$704
Revenues over (under) Expenditures:	-\$257,884	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	108.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,216,435	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$922	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$773,748	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,475,470	-\$6,072,573	\$237,091

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:	\$150,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$43	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,758,972	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.224	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,081,911	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,029,350	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$310	\$550	\$393
Per Capita Expenditures:	\$295	\$502	\$369
Operating Income (loss):	\$52,561	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	758.88%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,811,533	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,240	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Joliet City		
Unit Code:	099/055/30	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$322,974,349		
Equalized Assessed Valuation:	\$3,092,505,368		
Population:	148,099		
Employees:			
Full Time:	787		
Part Time:	61		
Salaries Paid:	\$92,725,697		

Blended Component Units
Number Submitted = 2
Joliet Firefighters' Pension Fund
Joliet Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$62,869,812	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$425	\$548	\$516
Revenue Collected During FY 18:	\$184,724,165	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$187,182,634	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,247	\$1,126	\$1,099
Per Capita Expenditures:	\$1,264	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$2,458,469	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	32.26%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$60,376,971	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$408	\$580	\$518

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:	\$17,879,732	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$740,992,302	-\$89,138,099	-\$45,315,959

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:	\$137,635,617	\$133,916,165	\$70,239,988
Per Capita Debt:	\$929	\$2,479	\$1,921
General Obligation Debt over EAV:	0.16%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$256,002,044	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,729	\$1,462	\$1,218
Revenue Collected During FY 18:	\$56,588,257	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$27,356,038	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$382	\$455	\$319
Per Capita Expenditures:	\$185	\$427	\$321
Operating Income (loss):	\$29,232,219	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	887.97%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$242,914,245	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,640	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Jonesboro City		
Unit Code:	091/030/30	County:	Union
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,265,705		
Equalized Assessed Valuation:	\$15,836,515		
Population:	1,759		
Employees:			
Full Time:	11		
Part Time:	10		
Salaries Paid:	\$574,412		

Blended Component Units
Number Submitted = 1 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$710,023	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$404	\$673	\$514
Revenue Collected During FY 18:	\$719,783	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$736,453	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$409	\$872	\$694
Per Capita Expenditures:	\$419	\$841	\$704
Revenues over (under) Expenditures:	-\$16,670	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	191.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,409,975	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$802	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$408,283	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$140,084	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,805,723	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,595	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,029,894	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$910,671	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$585	\$550	\$393
Per Capita Expenditures:	\$518	\$502	\$369
Operating Income (loss):	\$119,223	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	321.19%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,924,945	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,663	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Joppa Village		
Unit Code:	061/015/32	County:	Massac
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$199,442		
Equalized Assessed Valuation:	\$585,085		
Population:	341		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$57,425		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$298,509	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$875	\$1,048	\$581
Revenue Collected During FY 18:	\$125,016	\$310,057	\$126,093
Expenditures During FY 18:	\$147,433	\$288,976	\$119,948
Per Capita Revenue:	\$367	\$884	\$338
Per Capita Expenditures:	\$432	\$828	\$325
Revenues over (under) Expenditures:	-\$22,417	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	204.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$301,092	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$883	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$156,648	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$144,444	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$324,442	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$951	\$2,410	\$1,081
Revenue Collected During FY 18:	\$70,981	\$259,125	\$96,372
Expenditures During FY 18:	\$48,186	\$253,615	\$101,344
Per Capita Revenue:	\$208	\$670	\$266
Per Capita Expenditures:	\$141	\$690	\$274
Operating Income (loss):	\$22,795	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	668.74%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$322,237	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$945	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Joy Village		
Unit Code:	066/015/32	County:	Mercer
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$686,164		
Equalized Assessed Valuation:	\$3,258,461		
Population:	417		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$80,204		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$143,962	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$345	\$1,048	\$581
Revenue Collected During FY 18:	\$190,841	\$310,057	\$126,093
Expenditures During FY 18:	\$168,669	\$288,976	\$119,948
Per Capita Revenue:	\$458	\$884	\$338
Per Capita Expenditures:	\$404	\$828	\$325
Revenues over (under) Expenditures:	\$22,172	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	81.39%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$137,274	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$329	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,942	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$107,332	-\$22,956	\$91,815

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:	\$369,906	\$408,875	\$34,803
Per Capita Debt:	\$887	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,662,928	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,988	\$2,410	\$1,081
Revenue Collected During FY 18:	\$174,681	\$259,125	\$96,372
Expenditures During FY 18:	\$220,711	\$253,615	\$101,344
Per Capita Revenue:	\$419	\$670	\$266
Per Capita Expenditures:	\$529	\$690	\$274
Operating Income (loss):	-\$46,030	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	745.66%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,645,758	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,947	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Junction Village		
Unit Code:	030/015/32	County:	Gallatin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$117,000		
Equalized Assessed Valuation:	\$250,788		
Population:	129		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$3,797		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,838	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,270	\$1,048	\$581
Revenue Collected During FY 18:	\$21,626	\$310,057	\$126,093
Expenditures During FY 18:	\$21,200	\$288,976	\$119,948
Per Capita Revenue:	\$168	\$884	\$338
Per Capita Expenditures:	\$164	\$828	\$325
Revenues over (under) Expenditures:	\$426	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	763.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$161,942	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,255	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,195	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$119,398	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Junction City Village		
Unit Code:	058/030/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$395,800		
Equalized Assessed Valuation:	\$1,402,642		
Population:	460		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$37,426		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,931	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$282	\$1,048	\$581
Revenue Collected During FY 18:	\$135,613	\$310,057	\$126,093
Expenditures During FY 18:	\$136,369	\$288,976	\$119,948
Per Capita Revenue:	\$295	\$884	\$338
Per Capita Expenditures:	\$296	\$828	\$325
Revenues over (under) Expenditures:	-\$756	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	94.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$129,175	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$281	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,845	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$103,330	-\$22,956	\$91,815

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:	\$105,394	\$408,875	\$34,803
Per Capita Debt:	\$229	\$965	\$78
General Obligation Debt over EAV:	6.44%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$820.713	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.784	\$2,410	\$1,081
Revenue Collected During FY 18:	\$196.602	\$259,125	\$96,372
Expenditures During FY 18:	\$196.957	\$253,615	\$101,344
Per Capita Revenue:	\$427	\$670	\$266
Per Capita Expenditures:	\$428	\$690	\$274
Operating Income (loss):	-\$355	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	416.52%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$820.358	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.783	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kampsville Village		
Unit Code:	007/030/32	County:	Calhoun
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$208,059		
Equalized Assessed Valuation:	\$2,558,737		
Population:	314		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$8,794		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,391	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$460	\$1,048	\$581
Revenue Collected During FY 18:	\$104,577	\$310,057	\$126,093
Expenditures During FY 18:	\$89,506	\$288,976	\$119,948
Per Capita Revenue:	\$333	\$884	\$338
Per Capita Expenditures:	\$285	\$828	\$325
Revenues over (under) Expenditures:	\$15,071	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	173.39%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$155,198	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$494	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,997	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$71,201	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$278.970	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$888	\$2,410	\$1,081
Revenue Collected During FY 18:	\$74.270	\$259,125	\$96,372
Expenditures During FY 18:	\$92.965	\$253,615	\$101,344
Per Capita Revenue:	\$237	\$670	\$266
Per Capita Expenditures:	\$296	\$690	\$274
Operating Income (loss):	-\$18.695	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	284.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$264.539	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$842	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kane Village		
Unit Code:	031/030/32	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,316,718		
Equalized Assessed Valuation:	\$1,689,015		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$52,231		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$170,594	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$114	\$673	\$514
Revenue Collected During FY 18:	\$95,820	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$93,668	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$64	\$872	\$694
Per Capita Expenditures:	\$62	\$841	\$704
Revenues over (under) Expenditures:	\$2,152	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	152.19%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$142,554	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$95	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$142,554	-\$6,072,573	\$237,091

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:	\$530,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$353	\$1,752	\$798
General Obligation Debt over EAV:	31.38%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$579.736	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$386	\$1,692	\$1,322
Revenue Collected During FY 18:	\$109.630	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$122.643	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$73	\$550	\$393
Per Capita Expenditures:	\$82	\$502	\$369
Operating Income (loss):	-\$13.013	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	486.71%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$596.915	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$398	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kaneville Village		
Unit Code:	045/110/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$403,293		
Equalized Assessed Valuation:	\$10,363,453		
Population:	490		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$6,120		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$293,824	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$600	\$1,048	\$581
Revenue Collected During FY 18:	\$115,828	\$310,057	\$126,093
Expenditures During FY 18:	\$93,973	\$288,976	\$119,948
Per Capita Revenue:	\$236	\$884	\$338
Per Capita Expenditures:	\$192	\$828	\$325
Revenues over (under) Expenditures:	\$21,855	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	335.93%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$315,679	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$644	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$334,287	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kangley Village		
Unit Code:	050/030/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,200		
Equalized Assessed Valuation:	\$		
Population:	251		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$15,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$217,455	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$866	\$1,048	\$581
Revenue Collected During FY 18:	\$56,780	\$310,057	\$126,093
Expenditures During FY 18:	\$123,957	\$288,976	\$119,948
Per Capita Revenue:	\$226	\$884	\$338
Per Capita Expenditures:	\$494	\$828	\$325
Revenues over (under) Expenditures:	-\$67,177	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	121.23%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$150,278	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$599	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$60,275	\$6,514	\$
Total Unreserved Funds:	\$90,003	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kansas Village		
Unit Code:	023/025/32	County:	Edgar
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,030,800		
Equalized Assessed Valuation:	\$4,484,012		
Population:	652		
Employees:			
Full Time:	3		
Part Time:	24		
Salaries Paid:	\$163,460		

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:	\$439,768	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$674	\$1,048	\$581
Revenue Collected During FY 18:	\$227,619	\$310,057	\$126,093
Expenditures During FY 18:	\$250,486	\$288,976	\$119,948
Per Capita Revenue:	\$349	\$884	\$338
Per Capita Expenditures:	\$384	\$828	\$325
Revenues over (under) Expenditures:	-\$22,867	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	166.44%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$416,901	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$639	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,381	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$357,520	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$599.607	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$920	\$2,410	\$1,081
Revenue Collected During FY 18:	\$152.115	\$259,125	\$96,372
Expenditures During FY 18:	\$153.367	\$253,615	\$101,344
Per Capita Revenue:	\$233	\$670	\$266
Per Capita Expenditures:	\$235	\$690	\$274
Operating Income (loss):	-\$1.252	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	390.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$598.355	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$918	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kappa Village											
Unit Code:	102/040/32	County:	Woodford									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash											
Appropriation or Budget:	\$90,724											
Equalized Assessed Valuation:	\$3,865,093											
Population:	230											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">11</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$17,777</td> </tr> </table>			Full Time:			Part Time:	11		Salaries Paid:	\$17,777	
Full Time:												
Part Time:	11											
Salaries Paid:	\$17,777											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$162,398	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$706	\$1,048	\$581
Revenue Collected During FY 18:	\$96,078	\$310,057	\$126,093
Expenditures During FY 18:	\$73,897	\$288,976	\$119,948
Per Capita Revenue:	\$418	\$884	\$338
Per Capita Expenditures:	\$321	\$828	\$325
Revenues over (under) Expenditures:	\$22,181	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	249.78%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$184,577	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$803	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$44,022	\$6,514	\$
Total Unreserved Funds:	\$140,555	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$44,000	\$408,875	\$34,803
Per Capita Debt:	\$191	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Karnak Village		
Unit Code:	077/010/32	County:	Pulaski
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$545,600		
Equalized Assessed Valuation:	\$1,701,602		
Population:	450		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$135,247		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,941	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$95	\$1,048	\$581
Revenue Collected During FY 18:	\$182,063	\$310,057	\$126,093
Expenditures During FY 18:	\$177,829	\$288,976	\$119,948
Per Capita Revenue:	\$405	\$884	\$338
Per Capita Expenditures:	\$395	\$828	\$325
Revenues over (under) Expenditures:	\$4,234	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	25.07%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$44,590	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$99	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,130	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$4,460	-\$22,956	\$91,815

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:	\$158,983	\$408,875	\$34,803
Per Capita Debt:	\$353	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$906.222	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.014	\$2,410	\$1,081
Revenue Collected During FY 18:	\$349.316	\$259,125	\$96,372
Expenditures During FY 18:	\$392.052	\$253,615	\$101,344
Per Capita Revenue:	\$776	\$670	\$266
Per Capita Expenditures:	\$871	\$690	\$274
Operating Income (loss):	-\$42.736	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	220.91%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$866.071	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.925	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kaskaskia Village		
Unit Code:	079/035/32	County:	Randolph
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$2,136		
Equalized Assessed Valuation:	\$		
Population:	13		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,500	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,192	\$1,048	\$581
Revenue Collected During FY 18:	\$2,555	\$310,057	\$126,093
Expenditures During FY 18:	\$2,136	\$288,976	\$119,948
Per Capita Revenue:	\$197	\$884	\$338
Per Capita Expenditures:	\$164	\$828	\$325
Revenues over (under) Expenditures:	\$419	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	745.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$15,919	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,225	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$15,919	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Keenes Village		
Unit Code:	096/035/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,750		
Equalized Assessed Valuation:	\$211,691		
Population:	83		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,438	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$572	\$1,048	\$581
Revenue Collected During FY 18:	\$12,565	\$310,057	\$126,093
Expenditures During FY 18:	\$9,661	\$288,976	\$119,948
Per Capita Revenue:	\$151	\$884	\$338
Per Capita Expenditures:	\$116	\$828	\$325
Revenues over (under) Expenditures:	\$2,904	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	502.18%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$48,516	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$585	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,567	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$11,218	-\$22,956	\$91,815

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:	\$18,000	\$408,875	\$34,803
Per Capita Debt:	\$217	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$113.804	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.371	\$2,410	\$1,081
Revenue Collected During FY 18:	\$14.717	\$259,125	\$96,372
Expenditures During FY 18:	\$33.461	\$253,615	\$101,344
Per Capita Revenue:	\$177	\$670	\$266
Per Capita Expenditures:	\$403	\$690	\$274
Operating Income (loss):	-\$18.744	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	286.82%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$95.974	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.156	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Keensburg Village		
Unit Code:	093/020/32	County:	Wabash
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$118,330		
Equalized Assessed Valuation:	\$1,077,015		
Population:	205		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$16,852		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,354	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$148	\$1,048	\$581
Revenue Collected During FY 18:	\$68,604	\$310,057	\$126,093
Expenditures During FY 18:	\$49,993	\$288,976	\$119,948
Per Capita Revenue:	\$335	\$884	\$338
Per Capita Expenditures:	\$244	\$828	\$325
Revenues over (under) Expenditures:	\$18,611	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	73.01%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$36,502	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$178	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,713	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$20,789	-\$22,956	\$91,815

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:	\$170,000	\$408,875	\$34,803
Per Capita Debt:	\$829	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$479.042	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.337	\$2,410	\$1,081
Revenue Collected During FY 18:	\$70.716	\$259,125	\$96,372
Expenditures During FY 18:	\$82.902	\$253,615	\$101,344
Per Capita Revenue:	\$345	\$670	\$266
Per Capita Expenditures:	\$404	\$690	\$274
Operating Income (loss):	-\$12.186	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	573.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$475.495	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.319	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Keithsburg City		
Unit Code:	066/020/30	County:	Mercer
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$530,598		
Equalized Assessed Valuation:	\$4,067,142		
Population:	610		
Employees:			
Full Time:	1		
Part Time:	21		
Salaries Paid:	\$106,539		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$215,114	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$353	\$1,048	\$581
Revenue Collected During FY 18:	\$923,947	\$310,057	\$126,093
Expenditures During FY 18:	\$909,219	\$288,976	\$119,948
Per Capita Revenue:	\$1,515	\$884	\$338
Per Capita Expenditures:	\$1,491	\$828	\$325
Revenues over (under) Expenditures:	\$14,728	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	27.07%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$246,171	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$404	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,120	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$191,051	-\$22,956	\$91,815

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:	\$44,553	\$408,875	\$34,803
Per Capita Debt:	\$73	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$506.596	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$830	\$2,410	\$1,081
Revenue Collected During FY 18:	\$521.780	\$259,125	\$96,372
Expenditures During FY 18:	\$228.534	\$253,615	\$101,344
Per Capita Revenue:	\$855	\$670	\$266
Per Capita Expenditures:	\$375	\$690	\$274
Operating Income (loss):	\$293.246	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	342.84%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$783.513	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.284	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kell Village		
Unit Code:	058/035/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$69,800		
Equalized Assessed Valuation:	\$784,702		
Population:	215		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$10,133		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$72,136	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$336	\$1,048	\$581
Revenue Collected During FY 18:	\$47,066	\$310,057	\$126,093
Expenditures During FY 18:	\$49,826	\$288,976	\$119,948
Per Capita Revenue:	\$219	\$884	\$338
Per Capita Expenditures:	\$232	\$828	\$325
Revenues over (under) Expenditures:	-\$2,760	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	139.24%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$69,376	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$323	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kempton Village		
Unit Code:	027/025/32	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$244,615		
Equalized Assessed Valuation:	\$1,464,869		
Population:	213		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$19,240		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$151,094	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$709	\$1,048	\$581
Revenue Collected During FY 18:	\$96,412	\$310,057	\$126,093
Expenditures During FY 18:	\$82,927	\$288,976	\$119,948
Per Capita Revenue:	\$453	\$884	\$338
Per Capita Expenditures:	\$389	\$828	\$325
Revenues over (under) Expenditures:	\$13,485	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	198.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$164,579	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$773	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,377	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$102,201	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$104,279	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$490	\$2,410	\$1,081
Revenue Collected During FY 18:	\$48,459	\$259,125	\$96,372
Expenditures During FY 18:	\$29,291	\$253,615	\$101,344
Per Capita Revenue:	\$228	\$670	\$266
Per Capita Expenditures:	\$138	\$690	\$274
Operating Income (loss):	\$19,168	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	421.45%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$123,447	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$580	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kenilworth Village		
Unit Code:	016/290/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,702,491		
Equalized Assessed Valuation:	\$326,399,157		
Population:	2,513		
Employees:			
Full Time:	18		
Part Time:	29		
Salaries Paid:	\$1,765,977		

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,851,669	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,931	\$673	\$514
Revenue Collected During FY 18:	\$4,978,366	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,218,596	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,981	\$872	\$694
Per Capita Expenditures:	\$1,679	\$841	\$704
Revenues over (under) Expenditures:	\$759,770	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	114.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,814,141	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,916	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$734,564	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,121,451	-\$6,072,573	\$237,091

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:	\$11,508,410	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,580	\$1,752	\$798
General Obligation Debt over EAV:	2.67%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,034,715	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,799	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,015,346	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,009,320	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$404	\$550	\$393
Per Capita Expenditures:	\$402	\$502	\$369
Operating Income (loss):	\$6,026	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	694.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,006,350	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,788	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kenney Village		
Unit Code:	020/025/32	County:	Dewitt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$387,305		
Equalized Assessed Valuation:	\$3,709,489		
Population:	326		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$57,772		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$265,982	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$816	\$1,048	\$581
Revenue Collected During FY 18:	\$135,527	\$310,057	\$126,093
Expenditures During FY 18:	\$160,587	\$288,976	\$119,948
Per Capita Revenue:	\$416	\$884	\$338
Per Capita Expenditures:	\$493	\$828	\$325
Revenues over (under) Expenditures:	-\$25,060	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	150.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$240,922	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$739	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,454	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$110,852	-\$22,956	\$91,815

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:	\$53,616	\$408,875	\$34,803
Per Capita Debt:	\$164	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$96.139	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$295	\$2,410	\$1,081
Revenue Collected During FY 18:	\$67.831	\$259,125	\$96,372
Expenditures During FY 18:	\$81.373	\$253,615	\$101,344
Per Capita Revenue:	\$208	\$670	\$266
Per Capita Expenditures:	\$250	\$690	\$274
Operating Income (loss):	-\$13.542	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	101.50%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$82.597	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$253	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kewanee City		
Unit Code:	037/070/30	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,060,915		
Equalized Assessed Valuation:	\$89,244,763		
Population:	12,916		
Employees:			
Full Time:	79		
Part Time:	39		
Salaries Paid:	\$5,032,940		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,401,696	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$496	\$673	\$514
Revenue Collected During FY 18:	\$8,843,279	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,595,162	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$685	\$872	\$694
Per Capita Expenditures:	\$665	\$841	\$704
Revenues over (under) Expenditures:	\$248,117	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	95.94%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,245,879	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$638	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,861,634	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$10,648,720	-\$6,072,573	\$237,091

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:	\$11,512,757	\$13,729,977	\$2,917,395
Per Capita Debt:	\$891	\$1,752	\$798
General Obligation Debt over EAV:	0.33%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,290,488	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$410	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,310,834	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,299,890	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$411	\$550	\$393
Per Capita Expenditures:	\$410	\$502	\$369
Operating Income (loss):	\$10,944	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	87.78%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,652,012	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$360	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Keyesport Village		
Unit Code:	014/055/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$349,693		
Equalized Assessed Valuation:	\$3,347,078		
Population:	399		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$47,959		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$127,789	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$320	\$1,048	\$581
Revenue Collected During FY 18:	\$163,534	\$310,057	\$126,093
Expenditures During FY 18:	\$133,637	\$288,976	\$119,948
Per Capita Revenue:	\$410	\$884	\$338
Per Capita Expenditures:	\$335	\$828	\$325
Revenues over (under) Expenditures:	\$29,897	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	118.00%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$157,686	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$395	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,315	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$150,371	-\$22,956	\$91,815

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:	\$156,000	\$408,875	\$34,803
Per Capita Debt:	\$391	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$614.778	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.541	\$2,410	\$1,081
Revenue Collected During FY 18:	\$194.415	\$259,125	\$96,372
Expenditures During FY 18:	\$181.884	\$253,615	\$101,344
Per Capita Revenue:	\$487	\$670	\$266
Per Capita Expenditures:	\$456	\$690	\$274
Operating Income (loss):	\$12.531	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	344.90%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$627.309	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.572	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kilbourne Village														
Unit Code:	060/030/32	County:	Mason												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$182,500														
Equalized Assessed Valuation:	\$1,796,848														
Population:	217														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">9</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$13,021</td> </tr> </table>			Full Time:				Part Time:	9			Salaries Paid:	\$13,021		
Full Time:															
Part Time:	9														
Salaries Paid:	\$13,021														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$545,518	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,514	\$1,048	\$581
Revenue Collected During FY 18:	\$182,287	\$310,057	\$126,093
Expenditures During FY 18:	\$212,275	\$288,976	\$119,948
Per Capita Revenue:	\$840	\$884	\$338
Per Capita Expenditures:	\$978	\$828	\$325
Revenues over (under) Expenditures:	-\$29,988	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	242.86%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$515,530	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,376	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$466,343	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$50,000	\$408,875	\$34,803
Per Capita Debt:	\$230	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kildeer Village		
Unit Code:	049/075/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,495,881		
Equalized Assessed Valuation:	\$326,528,360		
Population:	3,968		
Employees:			
Full Time:	12		
Part Time:	7		
Salaries Paid:	\$1,218,888		

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,242,333	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,321	\$673	\$514
Revenue Collected During FY 18:	\$4,776,948	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,488,418	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,204	\$872	\$694
Per Capita Expenditures:	\$1,131	\$841	\$704
Revenues over (under) Expenditures:	\$288,530	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	121.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,454,923	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,375	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$727,796	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,108,268	-\$6,072,573	\$237,091

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:	\$1,650,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$416	\$1,752	\$798
General Obligation Debt over EAV:	0.51%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kincaid Village		
Unit Code:	011/030/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,276,400		
Equalized Assessed Valuation:	\$9,934,211		
Population:	1,353		
Employees:			
Full Time:	6		
Part Time:	9		
Salaries Paid:	\$258,116		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$247,241	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$183	\$673	\$514
Revenue Collected During FY 18:	\$425,157	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$441,825	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$314	\$872	\$694
Per Capita Expenditures:	\$327	\$841	\$704
Revenues over (under) Expenditures:	-\$16,668	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	52.19%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$230,573	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$170	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,872	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$96,701	-\$6,072,573	\$237,091

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:	\$110,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$81	\$1,752	\$798
General Obligation Debt over EAV:	1.11%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,310,489	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,708	\$1,692	\$1,322
Revenue Collected During FY 18:	\$559,201	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$548,167	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$413	\$550	\$393
Per Capita Expenditures:	\$405	\$502	\$369
Operating Income (loss):	\$11,034	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	423.51%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,321,523	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,716	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kinderhook Village		
Unit Code:	075/045/32	County:	Pike
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$91,248		
Equalized Assessed Valuation:	\$1,588,578		
Population:	207		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$20,569		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,075	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$121	\$1,048	\$581
Revenue Collected During FY 18:	\$40,718	\$310,057	\$126,093
Expenditures During FY 18:	\$38,191	\$288,976	\$119,948
Per Capita Revenue:	\$197	\$884	\$338
Per Capita Expenditures:	\$184	\$828	\$325
Revenues over (under) Expenditures:	\$2,527	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	72.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$27,602	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$133	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,991	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$20,611	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$243.434	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.176	\$2,410	\$1,081
Revenue Collected During FY 18:	\$56.790	\$259,125	\$96,372
Expenditures During FY 18:	\$55.357	\$253,615	\$101,344
Per Capita Revenue:	\$274	\$670	\$266
Per Capita Expenditures:	\$267	\$690	\$274
Operating Income (loss):	\$1.433	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	442.34%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$244.867	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.183	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kingston Village		
Unit Code:	019/030/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,314,602		
Equalized Assessed Valuation:	\$20,049,236		
Population:	1,164		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$271,626		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$397,236	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$341	\$673	\$514
Revenue Collected During FY 18:	\$451,067	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$500,790	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$388	\$872	\$694
Per Capita Expenditures:	\$430	\$841	\$704
Revenues over (under) Expenditures:	-\$49,723	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	84.17%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$421,513	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$362	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$306,365	-\$6,072,573	\$237,091

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:	\$153,957	\$13,729,977	\$2,917,395
Per Capita Debt:	\$132	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$260.124	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$223	\$1,692	\$1,322
Revenue Collected During FY 18:	\$380.323	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$455.910	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$327	\$550	\$393
Per Capita Expenditures:	\$392	\$502	\$369
Operating Income (loss):	-\$75.587	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	24.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$110.537	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$95	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kingston Mines Village		
Unit Code:	072/050/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$320,599		
Equalized Assessed Valuation:	\$3,664,722		
Population:	301		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$33,644		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$302,260	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,004	\$1,048	\$581
Revenue Collected During FY 18:	\$116,631	\$310,057	\$126,093
Expenditures During FY 18:	\$158,076	\$288,976	\$119,948
Per Capita Revenue:	\$387	\$884	\$338
Per Capita Expenditures:	\$525	\$828	\$325
Revenues over (under) Expenditures:	-\$41,445	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	155.17%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$245,294	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$815	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,936	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$224,358	-\$22,956	\$91,815

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:	\$105,000	\$408,875	\$34,803
Per Capita Debt:	\$349	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$471.830	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.568	\$2,410	\$1,081
Revenue Collected During FY 18:	\$103.621	\$259,125	\$96,372
Expenditures During FY 18:	\$130.287	\$253,615	\$101,344
Per Capita Revenue:	\$344	\$670	\$266
Per Capita Expenditures:	\$433	\$690	\$274
Operating Income (loss):	-\$26.666	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	353.59%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$460.685	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.531	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kinmundy City		
Unit Code:	058/040/30	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$518,805		
Equalized Assessed Valuation:	\$3,939,155		
Population:	796		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$133,387		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$106,683	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$134	\$1,048	\$581
Revenue Collected During FY 18:	\$476,033	\$310,057	\$126,093
Expenditures During FY 18:	\$457,820	\$288,976	\$119,948
Per Capita Revenue:	\$598	\$884	\$338
Per Capita Expenditures:	\$575	\$828	\$325
Revenues over (under) Expenditures:	\$18,213	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	26.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$121,820	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$153	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,048	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$39,772	-\$22,956	\$91,815

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:	\$1,715,045	\$408,875	\$34,803
Per Capita Debt:	\$2,155	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,989,827	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,756	\$2,410	\$1,081
Revenue Collected During FY 18:	\$376,156	\$259,125	\$96,372
Expenditures During FY 18:	\$475,399	\$253,615	\$101,344
Per Capita Revenue:	\$473	\$670	\$266
Per Capita Expenditures:	\$597	\$690	\$274
Operating Income (loss):	-\$99,243	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	608.68%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,893,660	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,635	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kinsman City		
Unit Code:	032/050/30	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$298,075		
Equalized Assessed Valuation:	\$1,281,525		
Population:	115		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$5,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,525	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,013	\$1,048	\$581
Revenue Collected During FY 18:	\$40,934	\$310,057	\$126,093
Expenditures During FY 18:	\$31,357	\$288,976	\$119,948
Per Capita Revenue:	\$356	\$884	\$338
Per Capita Expenditures:	\$273	\$828	\$325
Revenues over (under) Expenditures:	\$9,577	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	402.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$126,102	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,097	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,967	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$82,135	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$124.263	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.081	\$2,410	\$1,081
Revenue Collected During FY 18:	\$23.984	\$259,125	\$96,372
Expenditures During FY 18:	\$43.144	\$253,615	\$101,344
Per Capita Revenue:	\$209	\$670	\$266
Per Capita Expenditures:	\$375	\$690	\$274
Operating Income (loss):	-\$19.160	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	243.61%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$105.103	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$914	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Kirkland Village		
Unit Code:	019/035/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,147,809		
Equalized Assessed Valuation:	\$22,295,111		
Population:	1,723		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$397,829		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,189,898	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$691	\$673	\$514
Revenue Collected During FY 18:	\$1,216,317	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,450,717	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$706	\$872	\$694
Per Capita Expenditures:	\$842	\$841	\$704
Revenues over (under) Expenditures:	-\$234,400	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	66.93%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$970,929	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$564	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$429,054	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$282,429	-\$6,072,573	\$237,091

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:	\$109,164	\$13,729,977	\$2,917,395
Per Capita Debt:	\$63	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,965,715	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.141	\$1,692	\$1,322
Revenue Collected During FY 18:	\$326,431	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$352,416	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$189	\$550	\$393
Per Capita Expenditures:	\$205	\$502	\$369
Operating Income (loss):	-\$25,985	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	550.41%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,939,730	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.126	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Kirkwood Village		
Unit Code:	094/015/32	County:	Warren
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$643,950		
Equalized Assessed Valuation:	\$5,350,500		
Population:	714		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$82,457		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$311,276	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$436	\$1,048	\$581
Revenue Collected During FY 18:	\$199,133	\$310,057	\$126,093
Expenditures During FY 18:	\$154,259	\$288,976	\$119,948
Per Capita Revenue:	\$279	\$884	\$338
Per Capita Expenditures:	\$216	\$828	\$325
Revenues over (under) Expenditures:	\$44,874	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	230.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$356,150	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$499	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,575	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$164,575	-\$22,956	\$91,815

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:	\$2,567,902	\$408,875	\$34,803
Per Capita Debt:	\$3,597	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,012.193	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.818	\$2,410	\$1,081
Revenue Collected During FY 18:	\$299.490	\$259,125	\$96,372
Expenditures During FY 18:	\$337.120	\$253,615	\$101,344
Per Capita Revenue:	\$419	\$670	\$266
Per Capita Expenditures:	\$472	\$690	\$274
Operating Income (loss):	-\$37.630	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	585.72%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,974.563	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.765	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Knoxville City		
Unit Code:	048/035/30	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,596,620		
Equalized Assessed Valuation:	\$31,355,746		
Population:	2,911		
Employees:			
Full Time:	12		
Part Time:	43		
Salaries Paid:	\$679,063		

Blended Component Units
Number Submitted = 1 Knoxville Public Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,815,083	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$624	\$673	\$514
Revenue Collected During FY 18:	\$1,546,670	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,442,231	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$531	\$872	\$694
Per Capita Expenditures:	\$495	\$841	\$704
Revenues over (under) Expenditures:	\$104,439	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	132.75%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,914,522	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$658	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$698,925	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,191,923	-\$6,072,573	\$237,091

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:	\$1,076,415	\$13,729,977	\$2,917,395
Per Capita Debt:	\$370	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,081,860	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,433	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,218,088	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,161,398	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$418	\$550	\$393
Per Capita Expenditures:	\$399	\$502	\$369
Operating Income (loss):	\$56,690	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	627.48%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,287,550	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,503	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Grange Village		
Unit Code:	016/295/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,019,267		
Equalized Assessed Valuation:	\$745,727,005		
Population:	15,550		
Employees:			
Full Time:	91		
Part Time:	28		
Salaries Paid:	\$7,531,686		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,229,960	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$658	\$673	\$514
Revenue Collected During FY 18:	\$15,687,383	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,702,115	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,009	\$872	\$694
Per Capita Expenditures:	\$881	\$841	\$704
Revenues over (under) Expenditures:	\$1,985,268	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	76.95%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,543,723	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$678	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,604,169	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$25,247,745	-\$6,072,573	\$237,091

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:	\$19,040,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,224	\$1,752	\$798
General Obligation Debt over EAV:	0.54%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$20.650.625	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.328	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6.661.174	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6.182.860	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$428	\$550	\$393
Per Capita Expenditures:	\$398	\$502	\$369
Operating Income (loss):	\$478.314	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	343.71%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$21.250.939	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.367	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Grange Park Village		
Unit Code:	016/300/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,850,747		
Equalized Assessed Valuation:	\$399,852,684		
Population:	13,433		
Employees:			
Full Time:		42	
Part Time:		82	
Salaries Paid:		\$4,395,490	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,361,156	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$474	\$673	\$514
Revenue Collected During FY 18:	\$9,137,367	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,614,725	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$680	\$872	\$694
Per Capita Expenditures:	\$641	\$841	\$704
Revenues over (under) Expenditures:	\$522,642	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	73.24%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,309,659	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$470	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,735,035	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$6,012,669	-\$6,072,573	\$237,091

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:	\$24,854,769	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,850	\$1,752	\$798
General Obligation Debt over EAV:	2.22%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14.811.008	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.103	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4.576.429	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3.635.041	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$341	\$550	\$393
Per Capita Expenditures:	\$271	\$502	\$369
Operating Income (loss):	\$941.388	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	429.65%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$15.617.789	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.163	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Harpe City		
Unit Code:	034/055/30	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,902,200		
Equalized Assessed Valuation:	\$7,907,304		
Population:	1,385		
Employees:			
Full Time:	6		
Part Time:	3		
Salaries Paid:	\$262,182		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$299,934	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$217	\$673	\$514
Revenue Collected During FY 18:	\$465,476	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$387,369	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$336	\$872	\$694
Per Capita Expenditures:	\$280	\$841	\$704
Revenues over (under) Expenditures:	\$78,107	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	97.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$378,191	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$273	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$378,491	-\$6,072,573	\$237,091

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:	\$389,211	\$13,729,977	\$2,917,395
Per Capita Debt:	\$281	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$418.655	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$302	\$1,692	\$1,322
Revenue Collected During FY 18:	\$427.464	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$451.076	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$309	\$550	\$393
Per Capita Expenditures:	\$326	\$502	\$369
Operating Income (loss):	-\$23.612	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	81.73%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$368.664	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$266	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	La Moille Village		
Unit Code:	006/055/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,511,000		
Equalized Assessed Valuation:	\$6,759,315		
Population:	705		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$94,142		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$196,062	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$278	\$1,048	\$581
Revenue Collected During FY 18:	\$249,582	\$310,057	\$126,093
Expenditures During FY 18:	\$187,008	\$288,976	\$119,948
Per Capita Revenue:	\$354	\$884	\$338
Per Capita Expenditures:	\$265	\$828	\$325
Revenues over (under) Expenditures:	\$62,574	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	141.51%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$264,636	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$375	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,716	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$130,920	-\$22,956	\$91,815

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:	\$117,850	\$408,875	\$34,803
Per Capita Debt:	\$167	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,471,126	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,087	\$2,410	\$1,081
Revenue Collected During FY 18:	\$199,890	\$259,125	\$96,372
Expenditures During FY 18:	\$229,143	\$253,615	\$101,344
Per Capita Revenue:	\$284	\$670	\$266
Per Capita Expenditures:	\$325	\$690	\$274
Operating Income (loss):	-\$29,253	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	626.63%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,435,873	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,037	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	La Prairie Town		
Unit Code:	001/035/31	County:	Adams
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,000		
Equalized Assessed Valuation:	\$517,907		
Population:	50		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,256	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$865	\$1,048	\$581
Revenue Collected During FY 18:	\$8,995	\$310,057	\$126,093
Expenditures During FY 18:	\$5,323	\$288,976	\$119,948
Per Capita Revenue:	\$180	\$884	\$338
Per Capita Expenditures:	\$106	\$828	\$325
Revenues over (under) Expenditures:	\$3,672	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	881.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$46,928	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$939	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,509	\$6,514	\$
Total Unreserved Funds:	\$40,419	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14.057	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$281	\$2,410	\$1,081
Revenue Collected During FY 18:	\$5.620	\$259,125	\$96,372
Expenditures During FY 18:	\$6.425	\$253,615	\$101,344
Per Capita Revenue:	\$112	\$670	\$266
Per Capita Expenditures:	\$129	\$690	\$274
Operating Income (loss):	-\$805	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	206.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$13.252	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$265	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	La Rose Village		
Unit Code:	059/020/32	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$124,550		
Equalized Assessed Valuation:	\$997,004		
Population:	144		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$6,025		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,196	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$779	\$1,048	\$581
Revenue Collected During FY 18:	\$42,286	\$310,057	\$126,093
Expenditures During FY 18:	\$56,154	\$288,976	\$119,948
Per Capita Revenue:	\$294	\$884	\$338
Per Capita Expenditures:	\$390	\$828	\$325
Revenues over (under) Expenditures:	-\$13,868	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	175.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$98,328	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$683	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,524	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$69,804	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$186.897	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.298	\$2,410	\$1,081
Revenue Collected During FY 18:	\$34.452	\$259,125	\$96,372
Expenditures During FY 18:	\$39.409	\$253,615	\$101,344
Per Capita Revenue:	\$239	\$670	\$266
Per Capita Expenditures:	\$274	\$690	\$274
Operating Income (loss):	-\$4.957	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	461.67%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$181.940	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.263	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	La Salle City		
Unit Code:	050/035/30	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,154,903		
Equalized Assessed Valuation:	\$30,544,107		
Population:	10,433		
Employees:			
Full Time:	100		
Part Time:	50		
Salaries Paid:	\$4,499,028		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,938,781	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$378	\$673	\$514
Revenue Collected During FY 18:	\$13,165,740	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,138,931	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,262	\$872	\$694
Per Capita Expenditures:	\$1,164	\$841	\$704
Revenues over (under) Expenditures:	\$1,026,809	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	33.95%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,121,340	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$395	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,512,465	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$20,657,877	-\$6,072,573	\$237,091

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:	\$14,111,965	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,353	\$1,752	\$798
General Obligation Debt over EAV:	13.32%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,091,842	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,117	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,097,426	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,150,335	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$584	\$550	\$393
Per Capita Expenditures:	\$494	\$502	\$369
Operating Income (loss):	\$947,091	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	458.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$23,604,639	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,262	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lacon City		
Unit Code:	059/015/30	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,696,300		
Equalized Assessed Valuation:	\$12,554,368		
Population:	2,351		
Employees:			
Full Time:	9		
Part Time:	18		
Salaries Paid:	\$423,074		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,173,176	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$924	\$673	\$514
Revenue Collected During FY 18:	\$1,519,518	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,332,778	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$646	\$872	\$694
Per Capita Expenditures:	\$567	\$841	\$704
Revenues over (under) Expenditures:	\$186,740	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	175.72%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,341,926	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$996	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,657,935	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$794,256	-\$6,072,573	\$237,091

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:	\$312,599	\$13,729,977	\$2,917,395
Per Capita Debt:	\$133	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$785.973	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$334	\$1,692	\$1,322
Revenue Collected During FY 18:	\$459.402	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$448.966	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$195	\$550	\$393
Per Capita Expenditures:	\$191	\$502	\$369
Operating Income (loss):	\$10.436	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	187.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$841.686	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$358	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ladd Village		
Unit Code:	006/050/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,768,400		
Equalized Assessed Valuation:	\$13,518,580		
Population:	1,295		
Employees:			
Full Time:	5		
Part Time:	22		
Salaries Paid:	\$388,136		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$685,454	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$529	\$673	\$514
Revenue Collected During FY 18:	\$628,198	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$758,180	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$485	\$872	\$694
Per Capita Expenditures:	\$585	\$841	\$704
Revenues over (under) Expenditures:	-\$129,982	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	79.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$602,472	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$465	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$619,415	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$197,779	-\$6,072,573	\$237,091

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:	\$2,117,060	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,635	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,620,037	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.795	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,105,699	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,917,367	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.626	\$550	\$393
Per Capita Expenditures:	\$1.481	\$502	\$369
Operating Income (loss):	\$188,332	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	198.62%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,808,369	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,941	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lafayette Village		
Unit Code:	087/015/32	County:	Stark
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$255,000		
Equalized Assessed Valuation:	\$752,852		
Population:	300		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$18,383		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,359	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$145	\$1,048	\$581
Revenue Collected During FY 18:	\$55,125	\$310,057	\$126,093
Expenditures During FY 18:	\$38,102	\$288,976	\$119,948
Per Capita Revenue:	\$184	\$884	\$338
Per Capita Expenditures:	\$127	\$828	\$325
Revenues over (under) Expenditures:	\$17,023	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	158.50%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$60,390	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$201	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,264	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$33,126	-\$22,956	\$91,815

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:	\$53,730	\$408,875	\$34,803
Per Capita Debt:	\$179	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$57.688	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$192	\$2,410	\$1,081
Revenue Collected During FY 18:	\$56.065	\$259,125	\$96,372
Expenditures During FY 18:	\$47.883	\$253,615	\$101,344
Per Capita Revenue:	\$187	\$670	\$266
Per Capita Expenditures:	\$160	\$690	\$274
Operating Income (loss):	\$8.182	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	135.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$64.910	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$216	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Barrington Village		
Unit Code:	049/080/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,232,404		
Equalized Assessed Valuation:	\$322,317,574		
Population:	4,973		
Employees:			
Full Time:	4		
Part Time:	8		
Salaries Paid:	\$296,345		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,629,282	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$328	\$673	\$514
Revenue Collected During FY 18:	\$2,695,735	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,553,011	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$542	\$872	\$694
Per Capita Expenditures:	\$513	\$841	\$704
Revenues over (under) Expenditures:	\$142,724	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	69.41%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,772,006	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$356	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$611,758	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,293,889	-\$6,072,573	\$237,091

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:	\$5,900,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,186	\$1,752	\$798
General Obligation Debt over EAV:	1.83%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,405,503	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$685	\$1,692	\$1,322
Revenue Collected During FY 18:	\$950,223	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$462,234	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$191	\$550	\$393
Per Capita Expenditures:	\$93	\$502	\$369
Operating Income (loss):	\$487,989	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	842.32%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,893,492	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$783	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Bluff Village		
Unit Code:	049/085/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,996,590		
Equalized Assessed Valuation:	\$573,943,859		
Population:	5,722		
Employees:			
Full Time:		40	
Part Time:		22	
Salaries Paid:		\$4,288,689	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,828,294	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,543	\$673	\$514
Revenue Collected During FY 18:	\$10,803,196	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,854,300	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,888	\$872	\$694
Per Capita Expenditures:	\$1,722	\$841	\$704
Revenues over (under) Expenditures:	\$948,896	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	73.47%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,239,572	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,265	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$604,300	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$177,609	-\$6,072,573	\$237,091

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:	\$11,616,901	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,030	\$1,752	\$798
General Obligation Debt over EAV:	0.13%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,744,361	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.004	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,384,871	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,424,553	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$242	\$550	\$393
Per Capita Expenditures:	\$249	\$502	\$369
Operating Income (loss):	-\$39,682	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	400.45%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,704,679	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$997	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Forest City
Unit Code:	049/090/30
County:	Lake
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$106,519,948
Equalized Assessed Valuation:	\$2,533,957,443
Population:	19,375
Employees:	
Full Time:	210
Part Time:	159
Salaries Paid:	\$24,768,423

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,732,251	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$2,154	\$673	\$514
Revenue Collected During FY 18:	\$48,620,325	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$42,476,646	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,509	\$872	\$694
Per Capita Expenditures:	\$2,192	\$841	\$704
Revenues over (under) Expenditures:	\$6,143,679	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	98.81%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$41,972,594	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,166	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,193,505	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$11,006,718	-\$6,072,573	\$237,091

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:	\$54,320,409	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,804	\$1,752	\$798
General Obligation Debt over EAV:	1.32%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$44,407,493	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.292	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,955,296	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,777,720	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$617	\$550	\$393
Per Capita Expenditures:	\$505	\$502	\$369
Operating Income (loss):	\$2,177,576	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	499.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$48,835,815	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,521	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lake Ka-Ho Village		
Unit Code:	056/063/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$364,400		
Equalized Assessed Valuation:	\$1,170,148		
Population:	240		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$5,440		

Blended Component Units
Number Submitted = 1 Village of Lake Kaho

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,492	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$273	\$1,048	\$581
Revenue Collected During FY 18:	\$56,095	\$310,057	\$126,093
Expenditures During FY 18:	\$85,342	\$288,976	\$119,948
Per Capita Revenue:	\$234	\$884	\$338
Per Capita Expenditures:	\$356	\$828	\$325
Revenues over (under) Expenditures:	-\$29,247	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	42.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$36,245	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$151	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,419	\$6,514	\$
Total Unreserved Funds:	\$22,826	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Villa Village		
Unit Code:	049/095/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,682,793		
Equalized Assessed Valuation:	\$219,877,873		
Population:	8,741		
Employees:			
	Full Time:	33	
	Part Time:	24	
	Salaries Paid:	\$2,921,320	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,352,844	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$384	\$673	\$514
Revenue Collected During FY 18:	\$5,226,746	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,849,876	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$598	\$872	\$694
Per Capita Expenditures:	\$555	\$841	\$704
Revenues over (under) Expenditures:	\$376,870	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	79.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,843,981	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$440	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,359,522	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,061,558	-\$6,072,573	\$237,091

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:	\$6,469,556	\$13,729,977	\$2,917,395
Per Capita Debt:	\$740	\$1,752	\$798
General Obligation Debt over EAV:	0.90%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$19,267,470	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.204	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,130,928	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,451,671	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$358	\$550	\$393
Per Capita Expenditures:	\$280	\$502	\$369
Operating Income (loss):	\$679,257	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	788.18%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,323,556	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,211	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lake Zurich Village		
Unit Code:	049/100/32	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,537,321		
Equalized Assessed Valuation:	\$873,070,391		
Population:	20,022		
Employees:			
Full Time:	171		
Part Time:	138		
Salaries Paid:	\$15,393,947		

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,602,250	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$829	\$673	\$514
Revenue Collected During FY 18:	\$32,030,277	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$29,426,008	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,600	\$872	\$694
Per Capita Expenditures:	\$1,470	\$841	\$704
Revenues over (under) Expenditures:	\$2,604,269	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.48%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$16,914,459	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$845	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,713,751	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$54,801,370	-\$6,072,573	\$237,091

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:	\$92,085,217	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,599	\$1,752	\$798
General Obligation Debt over EAV:	0.11%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$43,233,718	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.159	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,313,943	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,372,563	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$315	\$550	\$393
Per Capita Expenditures:	\$418	\$502	\$369
Operating Income (loss):	-\$2,058,620	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	492.02%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$41,195,093	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.057	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lake-In-The-Hills Village		
Unit Code:	063/055/32	County:	Mchenry
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,377,059		
Equalized Assessed Valuation:	\$688,569,936		
Population:	29,228		
Employees:			
Full Time:	105		
Part Time:	33		
Salaries Paid:	\$9,588,638		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,892,261	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$441	\$548	\$516
Revenue Collected During FY 18:	\$19,451,916	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$17,496,191	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$666	\$1,126	\$1,099
Per Capita Expenditures:	\$599	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,955,725	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	84.86%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$14,847,986	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$508	\$580	\$518

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:	\$2,929,788	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$955,766	-\$89,138,099	-\$45,315,959

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:	\$14,940,511	\$133,916,165	\$70,239,988
Per Capita Debt:	\$511	\$2,479	\$1,921
General Obligation Debt over EAV:	0.04%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$60,712,131	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,077	\$1,462	\$1,218
Revenue Collected During FY 18:	\$5,352,005	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$4,973,114	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$183	\$455	\$319
Per Capita Expenditures:	\$170	\$427	\$321
Operating Income (loss):	\$378,891	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	1226.51%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$60,995,508	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,087	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lakemoor Village		
Unit Code:	063/065/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,312,700		
Equalized Assessed Valuation:	\$130,061,455		
Population:	6,017		
Employees:			
Full Time:	17		
Part Time:	27		
Salaries Paid:	\$1,941,015		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,369,107	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$560	\$673	\$514
Revenue Collected During FY 18:	\$4,978,706	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,371,944	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$827	\$872	\$694
Per Capita Expenditures:	\$1,225	\$841	\$704
Revenues over (under) Expenditures:	-\$2,393,238	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	16.08%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,185,704	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$197	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$542,720	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,094,673	-\$6,072,573	\$237,091

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:	\$3,470,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$577	\$1,752	\$798
General Obligation Debt over EAV:	2.67%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,380,813	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$728	\$1,692	\$1,322
Revenue Collected During FY 18:	\$339,168	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$332,706	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$56	\$550	\$393
Per Capita Expenditures:	\$55	\$502	\$369
Operating Income (loss):	\$6,462	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1319.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,389,634	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$730	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lakewood Village		
Unit Code:	063/070/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,975,246		
Equalized Assessed Valuation:	\$177,405,365		
Population:	3,811		
Employees:			
Full Time:		18	
Part Time:		54	
Salaries Paid:		\$1,566,995	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,923,615	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$767	\$673	\$514
Revenue Collected During FY 18:	\$3,201,843	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,825,311	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$840	\$872	\$694
Per Capita Expenditures:	\$741	\$841	\$704
Revenues over (under) Expenditures:	\$376,532	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	98.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,778,628	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$729	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,505,030	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$798,018	-\$6,072,573	\$237,091

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:	\$10,316,423	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,707	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$18,317,300	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.806	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,304,150	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,389,610	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$867	\$550	\$393
Per Capita Expenditures:	\$889	\$502	\$369
Operating Income (loss):	-\$85,460	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	632.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$21,434,945	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5.624	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lanark City		
Unit Code:	008/015/30	County:	Carroll
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,154,302		
Equalized Assessed Valuation:	\$14,631,465		
Population:	1,457		
Employees:			
Full Time:	6		
Part Time:	9		
Salaries Paid:	\$386,337		

Blended Component Units

Number Submitted = 2
 City Cemetary
 City Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,045,056	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$717	\$673	\$514
Revenue Collected During FY 18:	\$910,234	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$883,933	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$625	\$872	\$694
Per Capita Expenditures:	\$607	\$841	\$704
Revenues over (under) Expenditures:	\$26,301	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	121.20%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,071,357	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$735	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$723,222	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$573,196	-\$6,072,573	\$237,091

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:	\$4,608	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,894,162	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,986	\$1,692	\$1,322
Revenue Collected During FY 18:	\$626,819	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$612,996	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$430	\$550	\$393
Per Capita Expenditures:	\$421	\$502	\$369
Operating Income (loss):	\$13,823	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	474.39%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,907,985	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,996	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lansing Village		
Unit Code:	016/305/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$59,002,602		
Equalized Assessed Valuation:	\$383,415,028		
Population:	27,962		
Employees:			
Full Time:	177		
Part Time:	80		
Salaries Paid:	\$12,730,889		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,627,773	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$344	\$548	\$516
Revenue Collected During FY 18:	\$28,948,527	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$27,820,521	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,035	\$1,126	\$1,099
Per Capita Expenditures:	\$995	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,128,006	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	18.91%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$5,260,223	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$188	\$580	\$518

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,874,734	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$74,192,432	-\$89,138,099	-\$45,315,959

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:	\$106,188,460	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,798	\$2,479	\$1,921
General Obligation Debt over EAV:	3.33%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$29,041.611	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.039	\$1,462	\$1,218
Revenue Collected During FY 18:	\$7,373.003	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$7,515.415	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$264	\$455	\$319
Per Capita Expenditures:	\$269	\$427	\$321
Operating Income (loss):	-\$142.412	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	439.59%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$33,037.268	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.182	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Latham Village		
Unit Code:	054/035/32	County:	Logan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$382,500		
Equalized Assessed Valuation:	\$4,638,560		
Population:	378		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$26,280		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$461,747	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,222	\$1,048	\$581
Revenue Collected During FY 18:	\$117,438	\$310,057	\$126,093
Expenditures During FY 18:	\$107,795	\$288,976	\$119,948
Per Capita Revenue:	\$311	\$884	\$338
Per Capita Expenditures:	\$285	\$828	\$325
Revenues over (under) Expenditures:	\$9,643	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	437.30%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$471,390	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,247	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,632	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$463,758	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$208.174	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$551	\$2,410	\$1,081
Revenue Collected During FY 18:	\$79.790	\$259,125	\$96,372
Expenditures During FY 18:	\$67.725	\$253,615	\$101,344
Per Capita Revenue:	\$211	\$670	\$266
Per Capita Expenditures:	\$179	\$690	\$274
Operating Income (loss):	\$12.065	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	250.23%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$169.469	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$448	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lawrenceville City		
Unit Code:	051/020/30	County:	Lawrence
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,639,000		
Equalized Assessed Valuation:	\$24,963,830		
Population:	4,406		
Employees:			
Full Time:	24		
Part Time:	21		
Salaries Paid:	\$1,519,319		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,160,006	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$263	\$673	\$514
Revenue Collected During FY 18:	\$2,978,502	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,358,698	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$676	\$872	\$694
Per Capita Expenditures:	\$762	\$841	\$704
Revenues over (under) Expenditures:	-\$380,196	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,358,458	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$308	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,063,905	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$294,552	-\$6,072,573	\$237,091

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:	\$7,299,982	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,657	\$1,752	\$798
General Obligation Debt over EAV:	0.75%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,064,030	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.057	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,211,943	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,839,512	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$502	\$550	\$393
Per Capita Expenditures:	\$418	\$502	\$369
Operating Income (loss):	\$372,431	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	481.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,857,847	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,010	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Leaf River Village		
Unit Code:	071/035/32	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$318,140		
Equalized Assessed Valuation:	\$4,699,812		
Population:	424		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$71,030		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$165,461	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$390	\$1,048	\$581
Revenue Collected During FY 18:	\$168,039	\$310,057	\$126,093
Expenditures During FY 18:	\$161,501	\$288,976	\$119,948
Per Capita Revenue:	\$396	\$884	\$338
Per Capita Expenditures:	\$381	\$828	\$325
Revenues over (under) Expenditures:	\$6,538	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	117.24%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$189,345	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$447	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,679	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$172,316	-\$22,956	\$91,815

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:	\$1,059,562	\$408,875	\$34,803
Per Capita Debt:	\$2,499	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$475.488	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.121	\$2,410	\$1,081
Revenue Collected During FY 18:	\$219.782	\$259,125	\$96,372
Expenditures During FY 18:	\$261.513	\$253,615	\$101,344
Per Capita Revenue:	\$518	\$670	\$266
Per Capita Expenditures:	\$617	\$690	\$274
Operating Income (loss):	-\$41.731	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	159.23%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$416.411	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$982	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lebanon City		
Unit Code:	088/075/30	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$3,935,250		
Equalized Assessed Valuation:	\$56,308,266		
Population:	4,417		
Employees:			
Full Time:	23		
Part Time:	16		
Salaries Paid:	\$1,363,221		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$643,681	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$146	\$673	\$514
Revenue Collected During FY 18:	\$2,214,150	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,276,243	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$501	\$872	\$694
Per Capita Expenditures:	\$515	\$841	\$704
Revenues over (under) Expenditures:	-\$62,093	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	26.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$611,233	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$138	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$566,767	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$44,466	-\$6,072,573	\$237,091

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:	\$1,153,046	\$13,729,977	\$2,917,395
Per Capita Debt:	\$261	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,947,771	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.120	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,750,238	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,306,195	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$396	\$550	\$393
Per Capita Expenditures:	\$296	\$502	\$369
Operating Income (loss):	\$444,043	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	412.79%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,391,814	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.221	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lee Village		
Unit Code:	019/040/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$656,200		
Equalized Assessed Valuation:	\$4,434,778		
Population:	337		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$37,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$168,945	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$501	\$1,048	\$581
Revenue Collected During FY 18:	\$110,225	\$310,057	\$126,093
Expenditures During FY 18:	\$126,351	\$288,976	\$119,948
Per Capita Revenue:	\$327	\$884	\$338
Per Capita Expenditures:	\$375	\$828	\$325
Revenues over (under) Expenditures:	-\$16,126	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	120.95%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$152,819	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$453	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,354	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$116,466	-\$22,956	\$91,815

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:	\$34,803	\$408,875	\$34,803
Per Capita Debt:	\$103	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$180,286	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$535	\$2,410	\$1,081
Revenue Collected During FY 18:	\$108,819	\$259,125	\$96,372
Expenditures During FY 18:	\$113,485	\$253,615	\$101,344
Per Capita Revenue:	\$323	\$670	\$266
Per Capita Expenditures:	\$337	\$690	\$274
Operating Income (loss):	-\$4,666	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	154.75%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$175,620	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$521	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Leland Village		
Unit Code:	050/040/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$873,917		
Equalized Assessed Valuation:	\$14,848,978		
Population:	977		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$181,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$267,428	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$274	\$1,048	\$581
Revenue Collected During FY 18:	\$437,109	\$310,057	\$126,093
Expenditures During FY 18:	\$367,046	\$288,976	\$119,948
Per Capita Revenue:	\$447	\$884	\$338
Per Capita Expenditures:	\$376	\$828	\$325
Revenues over (under) Expenditures:	\$70,063	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	82.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$301,540	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$309	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$165,624	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$164,284	-\$22,956	\$91,815

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:	\$449,437	\$408,875	\$34,803
Per Capita Debt:	\$460	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$443,512	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$454	\$2,410	\$1,081
Revenue Collected During FY 18:	\$166,887	\$259,125	\$96,372
Expenditures During FY 18:	\$157,929	\$253,615	\$101,344
Per Capita Revenue:	\$171	\$670	\$266
Per Capita Expenditures:	\$162	\$690	\$274
Operating Income (loss):	\$8,958	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	302.93%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$478,421	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$490	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Leland Grove City		
Unit Code:	083/065/30	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$971,451		
Equalized Assessed Valuation:	\$52,869,584		
Population:	1,503		
Employees:			
Full Time:	8		
Part Time:	6		
Salaries Paid:	\$386,845		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$791,590	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$527	\$673	\$514
Revenue Collected During FY 18:	\$1,052,510	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$899,606	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$700	\$872	\$694
Per Capita Expenditures:	\$599	\$841	\$704
Revenues over (under) Expenditures:	\$152,904	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	104.99%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$944,494	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$628	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$328,151	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$616,343	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lemont Village		
Unit Code:	016/310/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,509,463		
Equalized Assessed Valuation:	\$677,184,791		
Population:	16,000		
Employees:			
Full Time:	71		
Part Time:	33		
Salaries Paid:	\$5,968,043		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,428,460	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$277	\$673	\$514
Revenue Collected During FY 18:	\$11,247,037	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,651,245	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$703	\$872	\$694
Per Capita Expenditures:	\$666	\$841	\$704
Revenues over (under) Expenditures:	\$595,792	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	41.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,388,934	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$274	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,195,444	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$13,585,687	-\$6,072,573	\$237,091

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:	\$42,757,912	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,672	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$43,914,855	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,745	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,336,802	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,992,233	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$334	\$550	\$393
Per Capita Expenditures:	\$312	\$502	\$369
Operating Income (loss):	\$344,569	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	858.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$42,845,703	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,678	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lena Village		
Unit Code:	089/035/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,441,130		
Equalized Assessed Valuation:	\$39,894,105		
Population:	2,912		
Employees:			
Full Time:	9		
Part Time:	28		
Salaries Paid:	\$544,265		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,314,133	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,482	\$673	\$514
Revenue Collected During FY 18:	\$2,055,465	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,044,833	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$706	\$872	\$694
Per Capita Expenditures:	\$702	\$841	\$704
Revenues over (under) Expenditures:	\$10,632	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	211.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,324,765	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,485	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$325,355	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,978,282	-\$6,072,573	\$237,091

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:	\$3,150,194	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,082	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,286,874	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,472	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,228,550	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$993,200	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$422	\$550	\$393
Per Capita Expenditures:	\$341	\$502	\$369
Operating Income (loss):	\$235,350	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	455.32%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,522,224	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,553	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lenzburg Village		
Unit Code:	088/080/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$427,100		
Equalized Assessed Valuation:	\$3,882,406		
Population:	521		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$95,543		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$137,415	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$264	\$1,048	\$581
Revenue Collected During FY 18:	\$156,628	\$310,057	\$126,093
Expenditures During FY 18:	\$168,825	\$288,976	\$119,948
Per Capita Revenue:	\$301	\$884	\$338
Per Capita Expenditures:	\$324	\$828	\$325
Revenues over (under) Expenditures:	-\$12,197	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	83.06%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$140,218	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$269	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,860	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$80,358	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$842.357	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.617	\$2,410	\$1,081
Revenue Collected During FY 18:	\$142.896	\$259,125	\$96,372
Expenditures During FY 18:	\$174.770	\$253,615	\$101,344
Per Capita Revenue:	\$274	\$670	\$266
Per Capita Expenditures:	\$335	\$690	\$274
Operating Income (loss):	-\$31.874	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	455.16%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$795.483	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.527	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Leonore Village		
Unit Code:	050/045/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$185,050		
Equalized Assessed Valuation:	\$1,690,146		
Population:	160		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$15,206	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,048	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$682	\$1,048	\$581
Revenue Collected During FY 18:	\$54,409	\$310,057	\$126,093
Expenditures During FY 18:	\$64,102	\$288,976	\$119,948
Per Capita Revenue:	\$340	\$884	\$338
Per Capita Expenditures:	\$401	\$828	\$325
Revenues over (under) Expenditures:	-\$9,693	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	155.00%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$99,355	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$621	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$99,355	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$51.812	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$324	\$2,410	\$1,081
Revenue Collected During FY 18:	\$29.796	\$259,125	\$96,372
Expenditures During FY 18:	\$36.744	\$253,615	\$101,344
Per Capita Revenue:	\$186	\$670	\$266
Per Capita Expenditures:	\$230	\$690	\$274
Operating Income (loss):	-\$6.948	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	122.10%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$44.864	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$280	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lerna Village		
Unit Code:	015/025/32	County:	Coles
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$178,378		
Equalized Assessed Valuation:	\$1,460,190		
Population:	286		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$33,451		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$74,381	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$260	\$1,048	\$581
Revenue Collected During FY 18:	\$55,095	\$310,057	\$126,093
Expenditures During FY 18:	\$55,912	\$288,976	\$119,948
Per Capita Revenue:	\$193	\$884	\$338
Per Capita Expenditures:	\$195	\$828	\$325
Revenues over (under) Expenditures:	-\$817	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	131.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$73,564	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$257	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,643	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$51,921	-\$22,956	\$91,815

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:	\$3,870	\$408,875	\$34,803
Per Capita Debt:	\$14	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$49,336	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$173	\$2,410	\$1,081
Revenue Collected During FY 18:	\$54,837	\$259,125	\$96,372
Expenditures During FY 18:	\$51,625	\$253,615	\$101,344
Per Capita Revenue:	\$192	\$670	\$266
Per Capita Expenditures:	\$181	\$690	\$274
Operating Income (loss):	\$3,212	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	101.79%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$52,548	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$184	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Leroy City		
Unit Code:	064/080/30	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,712,771		
Equalized Assessed Valuation:	\$57,542,501		
Population:	3,544		
Employees:			
Full Time:	19		
Part Time:	2		
Salaries Paid:	\$1,041,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,110,294	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$313	\$673	\$514
Revenue Collected During FY 18:	\$1,610,996	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,899,205	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$455	\$872	\$694
Per Capita Expenditures:	\$536	\$841	\$704
Revenues over (under) Expenditures:	-\$288,209	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	59.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,136,824	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$321	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,958,850	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$813,746	-\$6,072,573	\$237,091

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:	\$5,484,471	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,548	\$1,752	\$798
General Obligation Debt over EAV:	4.88%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,992,805	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,127	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,114,544	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,374,165	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$597	\$550	\$393
Per Capita Expenditures:	\$670	\$502	\$369
Operating Income (loss):	-\$259,621	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	179.73%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,267,181	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,204	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lewistown City		
Unit Code:	029/065/30	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,471,825		
Equalized Assessed Valuation:	\$18,456,522		
Population:	2,249		
Employees:			
Full Time:	14		
Part Time:	25		
Salaries Paid:	\$459,041		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,014,506	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$451	\$673	\$514
Revenue Collected During FY 18:	\$1,178,289	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$997,158	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$524	\$872	\$694
Per Capita Expenditures:	\$443	\$841	\$704
Revenues over (under) Expenditures:	\$181,131	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	123.41%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,230,585	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$547	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$380,375	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$864,458	-\$6,072,573	\$237,091

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:	\$443,635	\$13,729,977	\$2,917,395
Per Capita Debt:	\$197	\$1,752	\$798
General Obligation Debt over EAV:	0.51%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,339,381	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,485	\$1,692	\$1,322
Revenue Collected During FY 18:	\$780,897	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$575,782	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$347	\$550	\$393
Per Capita Expenditures:	\$256	\$502	\$369
Operating Income (loss):	\$205,115	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	615.73%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,545,260	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,576	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lexington City		
Unit Code:	064/085/30	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,618,400		
Equalized Assessed Valuation:	\$30,168,325		
Population:	2,060		
Employees:			
Full Time:	6		
Part Time:	19		
Salaries Paid:	\$346,966		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,244,550	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$604	\$673	\$514
Revenue Collected During FY 18:	\$1,655,758	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,356,220	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$804	\$872	\$694
Per Capita Expenditures:	\$658	\$841	\$704
Revenues over (under) Expenditures:	\$299,538	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	99.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,344,529	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$653	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$146,221	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,086,552	-\$6,072,573	\$237,091

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:	\$10,945,526	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,313	\$1,752	\$798
General Obligation Debt over EAV:	3.23%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,437,961	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.582	\$1,692	\$1,322
Revenue Collected During FY 18:	\$717.619	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,480.292	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$348	\$550	\$393
Per Capita Expenditures:	\$719	\$502	\$369
Operating Income (loss):	-\$762.673	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	601.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,903.404	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.322	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Liberty Village		
Unit Code:	001/040/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$146,000		
Equalized Assessed Valuation:	\$5,991,670		
Population:	503		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$57,756		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$429,196	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$853	\$1,048	\$581
Revenue Collected During FY 18:	\$155,049	\$310,057	\$126,093
Expenditures During FY 18:	\$86,365	\$288,976	\$119,948
Per Capita Revenue:	\$308	\$884	\$338
Per Capita Expenditures:	\$172	\$828	\$325
Revenues over (under) Expenditures:	\$68,684	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	576.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$497,880	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$990	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,326	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$409,554	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,250,466	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,486	\$2,410	\$1,081
Revenue Collected During FY 18:	\$141,669	\$259,125	\$96,372
Expenditures During FY 18:	\$108,634	\$253,615	\$101,344
Per Capita Revenue:	\$282	\$670	\$266
Per Capita Expenditures:	\$216	\$690	\$274
Operating Income (loss):	\$33,035	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1181.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,283,501	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,552	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Libertyville Village		
Unit Code:	049/105/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$66,061,542		
Equalized Assessed Valuation:	\$1,235,383,279		
Population:	20,315		
Employees:			
Full Time:	156		
Part Time:	251		
Salaries Paid:	\$16,363,553		

Blended Component Units
Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,010,841	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$887	\$673	\$514
Revenue Collected During FY 18:	\$30,120,140	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$27,989,592	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,483	\$872	\$694
Per Capita Expenditures:	\$1,378	\$841	\$704
Revenues over (under) Expenditures:	\$2,130,548	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.24%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$16,020,192	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$789	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,484,656	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$29,070,222	-\$6,072,573	\$237,091

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:	\$50,389,605	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,480	\$1,752	\$798
General Obligation Debt over EAV:	3.71%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$19,249,383	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$948	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,848,105	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$13,028,578	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$583	\$550	\$393
Per Capita Expenditures:	\$641	\$502	\$369
Operating Income (loss):	-\$1,180,473	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	148.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,334,235	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$952	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lily Lake Village		
Unit Code:	045/057/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$592,525		
Equalized Assessed Valuation:	\$37,687,918		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$38,058		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$580,005	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$580	\$1,048	\$581
Revenue Collected During FY 18:	\$365,187	\$310,057	\$126,093
Expenditures During FY 18:	\$368,632	\$288,976	\$119,948
Per Capita Revenue:	\$365	\$884	\$338
Per Capita Expenditures:	\$369	\$828	\$325
Revenues over (under) Expenditures:	-\$3,445	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	156.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$576,560	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$577	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,664	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$388,896	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lima Village		
Unit Code:	001/045/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$32,310		
Equalized Assessed Valuation:	\$1,249,000		
Population:	125		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$104,836	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$839	\$1,048	\$581
Revenue Collected During FY 18:	\$24,044	\$310,057	\$126,093
Expenditures During FY 18:	\$34,117	\$288,976	\$119,948
Per Capita Revenue:	\$192	\$884	\$338
Per Capita Expenditures:	\$273	\$828	\$325
Revenues over (under) Expenditures:	-\$10,073	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	310.55%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$105,950	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$848	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,773	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$85,177	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$109,429	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$875	\$2,410	\$1,081
Revenue Collected During FY 18:	\$17,090	\$259,125	\$96,372
Expenditures During FY 18:	\$20,096	\$253,615	\$101,344
Per Capita Revenue:	\$137	\$670	\$266
Per Capita Expenditures:	\$161	\$690	\$274
Operating Income (loss):	-\$3,006	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	485.33%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$97,532	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$780	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lincoln City		
Unit Code:	054/040/30	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,917,890		
Equalized Assessed Valuation:	\$149,591,145		
Population:	14,504		
Employees:			
Full Time:	77		
Part Time:	35		
Salaries Paid:	\$4,010,186		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,028,476	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$278	\$673	\$514
Revenue Collected During FY 18:	\$16,883,045	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,406,723	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,164	\$872	\$694
Per Capita Expenditures:	\$924	\$841	\$704
Revenues over (under) Expenditures:	\$3,476,322	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	54.57%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,316,598	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$504	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$263,393	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$27,291,174	-\$6,072,573	\$237,091

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:	\$9,393,614	\$13,729,977	\$2,917,395
Per Capita Debt:	\$648	\$1,752	\$798
General Obligation Debt over EAV:	4.67%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,037,767	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$347	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,231,429	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,270,878	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$223	\$550	\$393
Per Capita Expenditures:	\$157	\$502	\$369
Operating Income (loss):	\$960,551	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	264.14%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,998,318	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$414	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lincolnshire Village		
Unit Code:	049/110/32	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,299,960		
Equalized Assessed Valuation:	\$659,376,155		
Population:	7,275		
Employees:			
Full Time:	57		
Part Time:	7		
Salaries Paid:	\$5,418,474		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,273,443	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,000	\$673	\$514
Revenue Collected During FY 18:	\$13,947,968	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,455,806	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,917	\$872	\$694
Per Capita Expenditures:	\$1,437	\$841	\$704
Revenues over (under) Expenditures:	\$3,492,162	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,367,449	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,013	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,579,166	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,598,995	-\$6,072,573	\$237,091

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:	\$11,545,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,587	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$36,062,943	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.957	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,717,925	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,924,162	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$649	\$550	\$393
Per Capita Expenditures:	\$814	\$502	\$369
Operating Income (loss):	-\$1,206,237	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	594.18%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$35,200,379	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.839	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lincolnwood Village		
Unit Code:	016/315/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,729,277		
Equalized Assessed Valuation:	\$670,106,010		
Population:	12,590		
Employees:			
	Full Time:	87	
	Part Time:	210	
	Salaries Paid:	\$8,105,491	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,784,778	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,413	\$673	\$514
Revenue Collected During FY 18:	\$22,799,536	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$22,543,563	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,811	\$872	\$694
Per Capita Expenditures:	\$1,791	\$841	\$704
Revenues over (under) Expenditures:	\$255,973	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	75.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$16,963,337	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,347	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,990,606	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$15,545,413	-\$6,072,573	\$237,091

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:	\$31,119,921	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,472	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,658,764	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$688	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,758,921	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,337,874	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$378	\$550	\$393
Per Capita Expenditures:	\$345	\$502	\$369
Operating Income (loss):	\$421,047	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	204.70%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,879,811	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$705	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lindenhurst Village		
Unit Code:	049/115/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,234,427		
Equalized Assessed Valuation:	\$330,234,969		
Population:	14,462		
Employees:			
Full Time:	27		
Part Time:	13		
Salaries Paid:	\$3,055,836		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,985,153	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$276	\$673	\$514
Revenue Collected During FY 18:	\$4,712,281	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,420,004	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$326	\$872	\$694
Per Capita Expenditures:	\$306	\$841	\$704
Revenues over (under) Expenditures:	\$292,277	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	93.92%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,151,180	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$287	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,012,225	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,475,037	-\$6,072,573	\$237,091

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:	\$18,151,992	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,255	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,545,392	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,559	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,897,998	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,252,092	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$408	\$550	\$393
Per Capita Expenditures:	\$432	\$502	\$369
Operating Income (loss):	-\$354,094	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	353.72%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$22,114,748	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,529	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lisbon Village		
Unit Code:	047/010/32	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$358,032		
Equalized Assessed Valuation:	\$5,446,444		
Population:	317		
Employees:			
Full Time:	6		
Part Time:			
Salaries Paid:	\$9,495		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$244,736	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$772	\$1,048	\$581
Revenue Collected During FY 18:	\$343,034	\$310,057	\$126,093
Expenditures During FY 18:	\$120,465	\$288,976	\$119,948
Per Capita Revenue:	\$1,082	\$884	\$338
Per Capita Expenditures:	\$380	\$828	\$325
Revenues over (under) Expenditures:	\$222,569	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	290.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$349,779	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,103	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,644	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$308,135	-\$22,956	\$91,815

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:	\$1,105,554	\$408,875	\$34,803
Per Capita Debt:	\$3,488	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$10.758	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$34	\$690	\$274
Operating Income (loss):	-\$10.758	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	8112.29%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$872.720	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.753	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lisle Village		
Unit Code:	022/070/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$97,341,740		
Equalized Assessed Valuation:	\$1,040,162,593		
Population:	23,440		
Employees:			
Full Time:	91		
Part Time:	22		
Salaries Paid:	\$8,200,990		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,182,273	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$818	\$673	\$514
Revenue Collected During FY 18:	\$19,131,137	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$17,487,879	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$816	\$872	\$694
Per Capita Expenditures:	\$746	\$841	\$704
Revenues over (under) Expenditures:	\$1,643,258	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	113.60%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$19,866,781	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$848	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,205,882	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$9,226,066	-\$6,072,573	\$237,091

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:	\$17,305,644	\$13,729,977	\$2,917,395
Per Capita Debt:	\$738	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$38,625,284	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,648	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,461,373	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,418,668	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$276	\$550	\$393
Per Capita Expenditures:	\$316	\$502	\$369
Operating Income (loss):	-\$957,295	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	507.75%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$37,667,989	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,607	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Litchfield City		
Unit Code:	068/055/30	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,064,552		
Equalized Assessed Valuation:	\$87,646,158		
Population:	6,793		
Employees:			
Full Time:	67		
Part Time:	29		
Salaries Paid:	\$3,634,331		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,463,313	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,835	\$673	\$514
Revenue Collected During FY 18:	\$10,224,785	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,931,690	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,505	\$872	\$694
Per Capita Expenditures:	\$1,756	\$841	\$704
Revenues over (under) Expenditures:	-\$1,706,905	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	83.36%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,946,408	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,464	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,788,672	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,709,250	-\$6,072,573	\$237,091

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:	\$12,481,013	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,837	\$1,752	\$798
General Obligation Debt over EAV:	1.49%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$11,298,474	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,663	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,810,984	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,962,526	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$561	\$550	\$393
Per Capita Expenditures:	\$583	\$502	\$369
Operating Income (loss):	-\$151,542	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	301.75%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,956,932	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,760	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Little York Village											
Unit Code:	094/020/32	County:	Warren									
Fiscal Year End:	4/30/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$200,264											
Equalized Assessed Valuation:	\$1,798,000											
Population:	331											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">8</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$5,491</td> </tr> </table>			Full Time:			Part Time:	8		Salaries Paid:	\$5,491	
Full Time:												
Part Time:	8											
Salaries Paid:	\$5,491											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$161,882	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$489	\$1,048	\$581
Revenue Collected During FY 18:	\$83,545	\$310,057	\$126,093
Expenditures During FY 18:	\$56,217	\$288,976	\$119,948
Per Capita Revenue:	\$252	\$884	\$338
Per Capita Expenditures:	\$170	\$828	\$325
Revenues over (under) Expenditures:	\$27,328	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	336.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$189,210	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$572	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,303	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$92,907	-\$22,956	\$91,815

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:	\$523,323	\$408,875	\$34,803
Per Capita Debt:	\$1,581	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,174,803	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,549	\$2,410	\$1,081
Revenue Collected During FY 18:	\$96,557	\$259,125	\$96,372
Expenditures During FY 18:	\$109,646	\$253,615	\$101,344
Per Capita Revenue:	\$292	\$670	\$266
Per Capita Expenditures:	\$331	\$690	\$274
Operating Income (loss):	-\$13,089	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1059.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,161,714	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,510	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Littleton Village		
Unit Code:	084/020/32	County:	Schuyler
Fiscal Year End:	5/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$26,975		
Equalized Assessed Valuation:	\$779,774		
Population:	200		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$184,177	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$921	\$1,048	\$581
Revenue Collected During FY 18:	\$31,587	\$310,057	\$126,093
Expenditures During FY 18:	\$26,975	\$288,976	\$119,948
Per Capita Revenue:	\$158	\$884	\$338
Per Capita Expenditures:	\$135	\$828	\$325
Revenues over (under) Expenditures:	\$4,612	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	699.87%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$188,789	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$944	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$273,797	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Liverpool Village		
Unit Code:	029/070/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$46,000		
Equalized Assessed Valuation:	\$453,693		
Population:	126		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$5,776		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$105,537	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$838	\$1,048	\$581
Revenue Collected During FY 18:	\$31,949	\$310,057	\$126,093
Expenditures During FY 18:	\$45,538	\$288,976	\$119,948
Per Capita Revenue:	\$254	\$884	\$338
Per Capita Expenditures:	\$361	\$828	\$325
Revenues over (under) Expenditures:	-\$13,589	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	201.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$91,948	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$730	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$91,948	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Livingston Village		
Unit Code:	057/070/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,244,430		
Equalized Assessed Valuation:	\$6,520,706		
Population:	858		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$146,192		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$350,612	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$409	\$1,048	\$581
Revenue Collected During FY 18:	\$302,627	\$310,057	\$126,093
Expenditures During FY 18:	\$253,400	\$288,976	\$119,948
Per Capita Revenue:	\$353	\$884	\$338
Per Capita Expenditures:	\$295	\$828	\$325
Revenues over (under) Expenditures:	\$49,227	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	157.79%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$399,839	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$466	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$399,839	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$453.099	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$528	\$2,410	\$1,081
Revenue Collected During FY 18:	\$252.923	\$259,125	\$96,372
Expenditures During FY 18:	\$243.697	\$253,615	\$101,344
Per Capita Revenue:	\$295	\$670	\$266
Per Capita Expenditures:	\$284	\$690	\$274
Operating Income (loss):	\$9.226	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	189.71%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$462.325	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$539	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Loami Village		
Unit Code:	083/070/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$677,335		
Equalized Assessed Valuation:	\$7,123,288		
Population:	891		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$186,566		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$560,369	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$629	\$1,048	\$581
Revenue Collected During FY 18:	\$275,267	\$310,057	\$126,093
Expenditures During FY 18:	\$304,932	\$288,976	\$119,948
Per Capita Revenue:	\$309	\$884	\$338
Per Capita Expenditures:	\$342	\$828	\$325
Revenues over (under) Expenditures:	-\$29,665	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	182.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$555,109	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$623	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,409	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$526,700	-\$22,956	\$91,815

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:	\$163,636	\$408,875	\$34,803
Per Capita Debt:	\$184	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,905,141	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,138	\$2,410	\$1,081
Revenue Collected During FY 18:	\$315,455	\$259,125	\$96,372
Expenditures During FY 18:	\$371,611	\$253,615	\$101,344
Per Capita Revenue:	\$354	\$670	\$266
Per Capita Expenditures:	\$417	\$690	\$274
Operating Income (loss):	-\$56,156	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	501.48%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,863,562	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,092	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lockport City		
Unit Code:	099/060/30	County:	Will
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,317,600		
Equalized Assessed Valuation:	\$739,918,249		
Population:	25,590		
Employees:			
Full Time:	97		
Part Time:	36		
Salaries Paid:	\$8,236,799		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,741,848	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$654	\$548	\$516
Revenue Collected During FY 18:	\$17,408,775	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$15,066,298	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$680	\$1,126	\$1,099
Per Capita Expenditures:	\$589	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,342,477	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	113.39%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$17,084,325	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$668	\$580	\$518

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:	\$2,911,862	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$1,686,646	-\$89,138,099	-\$45,315,959

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:	\$42,847,017	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,674	\$2,479	\$1,921
General Obligation Debt over EAV:	1.54%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$69,323,403	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,709	\$1,462	\$1,218
Revenue Collected During FY 18:	\$14,709,543	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$11,404,210	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$575	\$455	\$319
Per Capita Expenditures:	\$446	\$427	\$321
Operating Income (loss):	\$3,305,333	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	635.62%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$72,487,675	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,833	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Loda Village		
Unit Code:	038/065/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$505,300		
Equalized Assessed Valuation:	\$3,561,502		
Population:	400		
Employees:			
Full Time:			
Part Time:	17		
Salaries Paid:	\$29,236		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$603,069	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,508	\$1,048	\$581
Revenue Collected During FY 18:	\$155,530	\$310,057	\$126,093
Expenditures During FY 18:	\$209,986	\$288,976	\$119,948
Per Capita Revenue:	\$389	\$884	\$338
Per Capita Expenditures:	\$525	\$828	\$325
Revenues over (under) Expenditures:	-\$54,456	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	261.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$548,613	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,372	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,674	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$496,939	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$484.118	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.210	\$2,410	\$1,081
Revenue Collected During FY 18:	\$84.292	\$259,125	\$96,372
Expenditures During FY 18:	\$66.645	\$253,615	\$101,344
Per Capita Revenue:	\$211	\$670	\$266
Per Capita Expenditures:	\$167	\$690	\$274
Operating Income (loss):	\$17.647	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	752.89%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$501.765	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.254	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lomax Village		
Unit Code:	036/025/32	County:	Henderson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$194,900		
Equalized Assessed Valuation:	\$2,921,619		
Population:	454		
Employees:			
Full Time:	9		
Part Time:			
Salaries Paid:	\$8,265		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$376,425	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$829	\$1,048	\$581
Revenue Collected During FY 18:	\$124,616	\$310,057	\$126,093
Expenditures During FY 18:	\$69,724	\$288,976	\$119,948
Per Capita Revenue:	\$274	\$884	\$338
Per Capita Expenditures:	\$154	\$828	\$325
Revenues over (under) Expenditures:	\$54,892	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	618.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$431,317	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$950	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$431,318	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Lombard Village		
Unit Code:	022/075/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$136,277,699		
Equalized Assessed Valuation:	\$1,540,330,543		
Population:	43,395		
Employees:			
Full Time:	215		
Part Time:	29		
Salaries Paid:	\$22,035,109		

Blended Component Units
Number Submitted = 2
Firefighters Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,536,903	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$519	\$548	\$516
Revenue Collected During FY 18:	\$43,982,228	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$43,687,816	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,014	\$1,126	\$1,099
Per Capita Expenditures:	\$1,007	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$294,412	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	50.14%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$21,904,637	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$505	\$580	\$518

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:	\$11,173,164	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$39,708,763	-\$89,138,099	-\$45,315,959

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:	\$19,796,639	\$133,916,165	\$70,239,988
Per Capita Debt:	\$456	\$2,479	\$1,921
General Obligation Debt over EAV:	0.00%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$91,815,401	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,116	\$1,462	\$1,218
Revenue Collected During FY 18:	\$23,737,376	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$22,173,403	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$547	\$455	\$319
Per Capita Expenditures:	\$511	\$427	\$321
Operating Income (loss):	\$1,563,973	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	423.31%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$93,862,698	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,163	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	London Mills Village		
Unit Code:	029/075/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$488,245		
Equalized Assessed Valuation:	\$1,867,467		
Population:	390		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$47,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$146,683	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$376	\$1,048	\$581
Revenue Collected During FY 18:	\$157,359	\$310,057	\$126,093
Expenditures During FY 18:	\$134,235	\$288,976	\$119,948
Per Capita Revenue:	\$403	\$884	\$338
Per Capita Expenditures:	\$344	\$828	\$325
Revenues over (under) Expenditures:	\$23,124	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	126.50%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$169,807	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$435	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,169	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$153,639	-\$22,956	\$91,815

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:	\$357,013	\$408,875	\$34,803
Per Capita Debt:	\$915	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$838.922	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.151	\$2,410	\$1,081
Revenue Collected During FY 18:	\$136.068	\$259,125	\$96,372
Expenditures During FY 18:	\$118.624	\$253,615	\$101,344
Per Capita Revenue:	\$349	\$670	\$266
Per Capita Expenditures:	\$304	\$690	\$274
Operating Income (loss):	\$17.444	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	721.92%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$856.366	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.196	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Long Creek Village		
Unit Code:	055/032/32	County:	Macon
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$668,800		
Equalized Assessed Valuation:	\$24,464,568		
Population:	1,364		
Employees:			
Full Time:			
Part Time:	20		
Salaries Paid:	\$76,898		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,304,182	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$956	\$673	\$514
Revenue Collected During FY 18:	\$497,747	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$287,753	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$365	\$872	\$694
Per Capita Expenditures:	\$211	\$841	\$704
Revenues over (under) Expenditures:	\$209,994	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	526.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,514,176	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,110	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$387,010	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,127,166	-\$6,072,573	\$237,091

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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,692	\$1,322
Revenue Collected During FY 18:	\$	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$	\$550	\$393
Per Capita Expenditures:	\$	\$502	\$369
Operating Income (loss):	\$	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	0.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Long Grove Village		
Unit Code:	049/120/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,394,455		
Equalized Assessed Valuation:	\$611,885,832		
Population:	8,026		
Employees:			
Full Time:	4		
Part Time:	1		
Salaries Paid:	\$449,699		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,769,866	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,591	\$673	\$514
Revenue Collected During FY 18:	\$4,057,318	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,676,358	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$506	\$872	\$694
Per Capita Expenditures:	\$333	\$841	\$704
Revenues over (under) Expenditures:	\$1,380,960	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	534.33%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$14,300,695	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,782	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,155,562	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,098,261	-\$6,072,573	\$237,091

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:	\$4,645,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$579	\$1,752	\$798
General Obligation Debt over EAV:	0.13%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,255,140	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$655	\$1,692	\$1,322
Revenue Collected During FY 18:	\$57,756	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$291,862	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$7	\$550	\$393
Per Capita Expenditures:	\$36	\$502	\$369
Operating Income (loss):	-\$234,106	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1911.65%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,579,367	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$695	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Long Point Village														
Unit Code:	053/055/32	County:	Livingston												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$127,355														
Equalized Assessed Valuation:	\$2,075,343														
Population:	215														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">10</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$9,990</td> </tr> </table>			Full Time:				Part Time:	10			Salaries Paid:	\$9,990		
Full Time:															
Part Time:	10														
Salaries Paid:	\$9,990														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$183,450	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$853	\$1,048	\$581
Revenue Collected During FY 18:	\$53,095	\$310,057	\$126,093
Expenditures During FY 18:	\$43,181	\$288,976	\$119,948
Per Capita Revenue:	\$247	\$884	\$338
Per Capita Expenditures:	\$201	\$828	\$325
Revenues over (under) Expenditures:	\$9,914	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	447.80%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$193,364	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$899	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$193,364	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Longview Village		
Unit Code:	010/050/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$161,750		
Equalized Assessed Valuation:	\$850,350		
Population:	153		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$9,505		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,913	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$849	\$1,048	\$581
Revenue Collected During FY 18:	\$44,048	\$310,057	\$126,093
Expenditures During FY 18:	\$45,676	\$288,976	\$119,948
Per Capita Revenue:	\$288	\$884	\$338
Per Capita Expenditures:	\$299	\$828	\$325
Revenues over (under) Expenditures:	-\$1,628	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	282.45%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$129,010	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$843	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,129	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$93,881	-\$22,956	\$91,815

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:	\$129,256	\$408,875	\$34,803
Per Capita Debt:	\$845	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$675.740	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.417	\$2,410	\$1,081
Revenue Collected During FY 18:	\$43.534	\$259,125	\$96,372
Expenditures During FY 18:	\$58.350	\$253,615	\$101,344
Per Capita Revenue:	\$285	\$670	\$266
Per Capita Expenditures:	\$381	\$690	\$274
Operating Income (loss):	-\$14.816	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1131.45%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$660.199	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.315	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Loraine Village		
Unit Code:	001/050/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1		
Equalized Assessed Valuation:	\$1,911,420		
Population:	313		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$17,541		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$247,321	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$790	\$1,048	\$581
Revenue Collected During FY 18:	\$122,235	\$310,057	\$126,093
Expenditures During FY 18:	\$156,981	\$288,976	\$119,948
Per Capita Revenue:	\$391	\$884	\$338
Per Capita Expenditures:	\$502	\$828	\$325
Revenues over (under) Expenditures:	-\$34,746	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	135.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$212,575	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$679	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$53,711	\$6,514	\$
Total Unreserved Funds:	\$116,296	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2,410	\$1,081
Revenue Collected During FY 18:	\$	\$259,125	\$96,372
Expenditures During FY 18:	\$	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lostant Village		
Unit Code:	050/050/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$453,950		
Equalized Assessed Valuation:	\$4,905,137		
Population:	498		
Employees:			
Full Time:			
Part Time:	18		
Salaries Paid:	\$108,650		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,174	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$175	\$1,048	\$581
Revenue Collected During FY 18:	\$264,014	\$310,057	\$126,093
Expenditures During FY 18:	\$275,840	\$288,976	\$119,948
Per Capita Revenue:	\$530	\$884	\$338
Per Capita Expenditures:	\$554	\$828	\$325
Revenues over (under) Expenditures:	-\$11,826	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	27.32%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$75,348	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$151	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,757	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$43,591	-\$22,956	\$91,815

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:	\$1,037,116	\$408,875	\$34,803
Per Capita Debt:	\$2,083	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,515,216	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,043	\$2,410	\$1,081
Revenue Collected During FY 18:	\$238,864	\$259,125	\$96,372
Expenditures During FY 18:	\$286,014	\$253,615	\$101,344
Per Capita Revenue:	\$480	\$670	\$266
Per Capita Expenditures:	\$574	\$690	\$274
Operating Income (loss):	-\$47,150	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	513.28%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,468,066	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,948	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Louisville Village		
Unit Code:	013/025/32	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,157,530		
Equalized Assessed Valuation:	\$7,883,393		
Population:	1,125		
Employees:			
Full Time:	7		
Part Time:	7		
Salaries Paid:	\$333,766		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$275,020	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$244	\$673	\$514
Revenue Collected During FY 18:	\$696,561	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$507,359	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$619	\$872	\$694
Per Capita Expenditures:	\$451	\$841	\$704
Revenues over (under) Expenditures:	\$189,202	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	91.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$464,222	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$413	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$214,617	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$249,605	-\$6,072,573	\$237,091

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:	\$1,220,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,084	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,531.688	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.139	\$1,692	\$1,322
Revenue Collected During FY 18:	\$858.979	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$926.891	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$764	\$550	\$393
Per Capita Expenditures:	\$824	\$502	\$369
Operating Income (loss):	-\$67.912	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	373.70%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,463.776	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.079	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Loves Park City		
Unit Code:	101/020/30	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,524,312		
Equalized Assessed Valuation:	\$359,354,093		
Population:	23,996		
Employees:			
Full Time:	72		
Part Time:	74		
Salaries Paid:	\$5,321,885		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,340,846	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$764	\$673	\$514
Revenue Collected During FY 18:	\$18,322,337	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$21,874,261	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$764	\$872	\$694
Per Capita Expenditures:	\$912	\$841	\$704
Revenues over (under) Expenditures:	-\$3,551,924	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	68.62%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,009,522	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$626	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,682,802	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$17,839,191	-\$6,072,573	\$237,091

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:	\$42,911,539	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,788	\$1,752	\$798
General Obligation Debt over EAV:	0.21%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,993,112	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$958	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,227,716	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,600,684	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$135	\$550	\$393
Per Capita Expenditures:	\$108	\$502	\$369
Operating Income (loss):	\$627,032	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	910.23%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$23,672,094	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$987	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lovington Village		
Unit Code:	070/030/32	County:	Moultrie
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,196,103		
Equalized Assessed Valuation:	\$8,177,942		
Population:	1,130		
Employees:			
Full Time:	5		
Part Time:	12		
Salaries Paid:	\$250,075		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$14,447	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$13	\$673	\$514
Revenue Collected During FY 18:	\$389,636	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$424,987	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$345	\$872	\$694
Per Capita Expenditures:	\$376	\$841	\$704
Revenues over (under) Expenditures:	-\$35,351	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	0.90%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,830	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$3	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,466	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$19,634	-\$6,072,573	\$237,091

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:	\$272,913	\$13,729,977	\$2,917,395
Per Capita Debt:	\$242	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,694,174	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,499	\$1,692	\$1,322
Revenue Collected During FY 18:	\$326,293	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$312,520	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$289	\$550	\$393
Per Capita Expenditures:	\$277	\$502	\$369
Operating Income (loss):	\$13,773	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	529.35%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,654,319	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,464	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ludlow Village											
Unit Code:	010/055/32	County:	Champaign									
Fiscal Year End:	3/31/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$276,808											
Equalized Assessed Valuation:	\$2,567,365											
Population:	750											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">6</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: right;">\$32,882</td> </tr> </table>			Full Time:			Part Time:	6		Salaries Paid:	\$32,882	
Full Time:												
Part Time:	6											
Salaries Paid:	\$32,882											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$93,449	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$125	\$1,048	\$581
Revenue Collected During FY 18:	\$104,385	\$310,057	\$126,093
Expenditures During FY 18:	\$105,987	\$288,976	\$119,948
Per Capita Revenue:	\$139	\$884	\$338
Per Capita Expenditures:	\$141	\$828	\$325
Revenues over (under) Expenditures:	-\$1,602	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	79.24%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$83,983	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$112	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,777	\$6,514	\$
Total Unreserved Funds:	\$51,206	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$	-\$22,956	\$91,815

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:	\$125,218	\$408,875	\$34,803
Per Capita Debt:	\$167	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$137.996	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$184	\$2,410	\$1,081
Revenue Collected During FY 18:	\$52.393	\$259,125	\$96,372
Expenditures During FY 18:	\$45.073	\$253,615	\$101,344
Per Capita Revenue:	\$70	\$670	\$266
Per Capita Expenditures:	\$60	\$690	\$274
Operating Income (loss):	\$7.320	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	339.85%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$153.180	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$204	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lyndon Village		
Unit Code:	098/035/32	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,936,105		
Equalized Assessed Valuation:	\$5,493,827		
Population:	600		
Employees:			
Full Time:	3		
Part Time:	9		
Salaries Paid:	\$177,563		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$306,284	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$510	\$1,048	\$581
Revenue Collected During FY 18:	\$378,102	\$310,057	\$126,093
Expenditures During FY 18:	\$398,540	\$288,976	\$119,948
Per Capita Revenue:	\$630	\$884	\$338
Per Capita Expenditures:	\$664	\$828	\$325
Revenues over (under) Expenditures:	-\$20,438	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	71.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$285,846	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$476	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$285,847	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$102.535	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$171	\$2,410	\$1,081
Revenue Collected During FY 18:	\$96.372	\$259,125	\$96,372
Expenditures During FY 18:	\$60.537	\$253,615	\$101,344
Per Capita Revenue:	\$161	\$670	\$266
Per Capita Expenditures:	\$101	\$690	\$274
Operating Income (loss):	\$35.835	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	228.57%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$138.370	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$231	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Lynnville Village		
Unit Code:	069/030/32	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$111,325		
Equalized Assessed Valuation:	\$612,534		
Population:	117		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$7,582		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$71,223	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$609	\$1,048	\$581
Revenue Collected During FY 18:	\$23,136	\$310,057	\$126,093
Expenditures During FY 18:	\$16,472	\$288,976	\$119,948
Per Capita Revenue:	\$198	\$884	\$338
Per Capita Expenditures:	\$141	\$828	\$325
Revenues over (under) Expenditures:	\$6,664	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	472.84%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$77,887	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$666	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,314	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$60,573	-\$22,956	\$91,815

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:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$54,780	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$468	\$2,410	\$1,081
Revenue Collected During FY 18:	\$28,810	\$259,125	\$96,372
Expenditures During FY 18:	\$29,848	\$253,615	\$101,344
Per Capita Revenue:	\$246	\$670	\$266
Per Capita Expenditures:	\$255	\$690	\$274
Operating Income (loss):	-\$1,038	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	180.05%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$53,742	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$459	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lynwood Village		
Unit Code:	016/320/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,559,867		
Equalized Assessed Valuation:	\$140,416,702		
Population:	9,279		
Employees:			
Full Time:	66		
Part Time:			
Salaries Paid:	\$3,473,021		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$2,982,063	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$321	\$673	\$514
Revenue Collected During FY 18:	\$6,321,187	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,161,237	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$681	\$872	\$694
Per Capita Expenditures:	\$772	\$841	\$704
Revenues over (under) Expenditures:	-\$840,050	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-48.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$3,452,186	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$372	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,533,575	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$21,565,014	-\$6,072,573	\$237,091

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:	\$3,462,295	\$13,729,977	\$2,917,395
Per Capita Debt:	\$373	\$1,752	\$798
General Obligation Debt over EAV:	0.26%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,455,285	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$265	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,186,268	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,976,657	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$236	\$550	\$393
Per Capita Expenditures:	\$213	\$502	\$369
Operating Income (loss):	\$209,611	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	139.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,755,396	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$297	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Lyons Village		
Unit Code:	016/325/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,880,822		
Equalized Assessed Valuation:	\$222,133,877		
Population:	10,469		
Employees:			
Full Time:	47		
Part Time:	99		
Salaries Paid:	\$4,448,089		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,526,365	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$146	\$673	\$514
Revenue Collected During FY 18:	\$11,233,960	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,945,840	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,073	\$872	\$694
Per Capita Expenditures:	\$950	\$841	\$704
Revenues over (under) Expenditures:	\$1,288,120	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	13.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,326,559	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$127	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,015,923	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$31,669,283	-\$6,072,573	\$237,091

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:	\$37,713,060	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,602	\$1,752	\$798
General Obligation Debt over EAV:	1.76%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,021,549	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$384	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,783,201	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,941,083	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$361	\$550	\$393
Per Capita Expenditures:	\$376	\$502	\$369
Operating Income (loss):	-\$157,882	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	98.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,863,667	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$369	\$1,728	\$1,361