

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Macedonia Village		
<b>Unit Code:</b>	028/032/32	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$66,500		
<b>Equalized Assessed Valuation:</b>	\$374,196		
<b>Population:</b>	63		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$3,422		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,212	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$861	\$1,048	\$581
Revenue Collected During FY 18:	\$14,409	\$310,057	\$126,093
Expenditures During FY 18:	\$7,931	\$288,976	\$119,948
Per Capita Revenue:	\$229	\$884	\$338
Per Capita Expenditures:	\$126	\$828	\$325
Revenues over (under) Expenditures:	\$6,478	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	765.23%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$60,690	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$963	\$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:	\$21,175	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$39,515	-\$22,956	\$91,815

# FISCAL YEAR 2018



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## 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:	\$107.278	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.703	\$2,410	\$1,081
Revenue Collected During FY 18:	\$23.285	\$259,125	\$96,372
Expenditures During FY 18:	\$28.131	\$253,615	\$101,344
Per Capita Revenue:	\$370	\$670	\$266
Per Capita Expenditures:	\$447	\$690	\$274
Operating Income (loss):	-\$4.846	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	364.12%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$102.432	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.626	\$2,415	\$1,072

# FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Machesney Park Village		
<b>Unit Code:</b>	101/022/32	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,937,787		
<b>Equalized Assessed Valuation:</b>	\$317,457,130		
<b>Population:</b>	23,499		
<b>Employees:</b>			
<b>Full Time:</b>	14		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$964,730		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$9,310,261</b>	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	<b>\$396</b>	\$673	\$514
Revenue Collected During FY 18:	<b>\$15,360,480</b>	\$6,253,365	\$2,793,093
Expenditures During FY 18:	<b>\$14,491,438</b>	\$6,118,533	\$2,788,549
Per Capita Revenue:	<b>\$654</b>	\$872	\$694
Per Capita Expenditures:	<b>\$617</b>	\$841	\$704
Revenues over (under) Expenditures:	<b>\$869,042</b>	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	<b>70.34%</b>	95.91%	76.33%
Ending Fund Balance for FY 18:	<b>\$10,193,576</b>	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	<b>\$434</b>	\$718	\$539

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,305,318</b>	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	<b>\$9,879,119</b>	-\$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:	<b>\$8,015,909</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$341</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# 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

<b>Unit Name:</b>	Mackinaw Village		
<b>Unit Code:</b>	090/045/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,074,505		
<b>Equalized Assessed Valuation:</b>	\$28,870,673		
<b>Population:</b>	1,950		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$529,779		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,722,609	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$883	\$673	\$514
Revenue Collected During FY 18:	\$1,161,618	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$902,703	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$596	\$872	\$694
Per Capita Expenditures:	\$463	\$841	\$704
Revenues over (under) Expenditures:	\$258,915	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	219.51%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,981,524	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,016	\$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:	\$303,662	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$740,952	-\$6,072,573	\$237,091

# FISCAL YEAR 2018



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$663,921</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$340</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$4,699,992</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,410</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$956,498</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$832,321</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$491</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$427</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$124,177</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>579.60%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$4,824,169</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2,474</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1000 and 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Macomb City		
<b>Unit Code:</b>	062/040/30	<b>County:</b>	McDonough
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$30,937,544		
<b>Equalized Assessed Valuation:</b>	\$192,570,008		
<b>Population:</b>	21,516		
<b>Employees:</b>			
<b>Full Time:</b>	94		
<b>Part Time:</b>	30		
<b>Salaries Paid:</b>	\$6,213,383		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,036,611	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$513	\$673	\$514
Revenue Collected During FY 18:	\$14,682,409	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$17,374,700	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$682	\$872	\$694
Per Capita Expenditures:	\$808	\$841	\$704
Revenues over (under) Expenditures:	-\$2,692,291	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	52.05%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,044,291	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$420	\$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:	\$2,242,245	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,905,392	-\$6,072,573	\$237,091

# FISCAL YEAR 2018



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$14,075,313</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$654</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$21,557,701</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.002</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$6,722,281</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$5,100,796</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$312</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$237</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,621,485</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>424.08%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$21,631,215</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.005</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Macon City		
<b>Unit Code:</b>	055/035/30	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,315,300		
<b>Equalized Assessed Valuation:</b>	\$13,326,164		
<b>Population:</b>	1,128		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$197,006		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$556,784	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$494	\$673	\$514
Revenue Collected During FY 18:	\$801,477	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$601,394	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$711	\$872	\$694
Per Capita Expenditures:	\$533	\$841	\$704
Revenues over (under) Expenditures:	\$200,083	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	106.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$640,046	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$567	\$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:	\$512,283	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$127,763	-\$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:	<b>\$554,440</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$492</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,160,406</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,915</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$291,820</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$360,669</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$259</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$320</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$68,849</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>612.81%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$2,210,228</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,959</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Madison City		
<b>Unit Code:</b>	057/075/30	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,782,000		
<b>Equalized Assessed Valuation:</b>	\$43,502,064		
<b>Population:</b>	3,900		
<b>Employees:</b>			
<b>Full Time:</b>	32		
<b>Part Time:</b>	42		
<b>Salaries Paid:</b>	\$2,267,919		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,962,946	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$2,042	\$673	\$514
Revenue Collected During FY 18:	\$7,780,987	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,624,262	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,995	\$872	\$694
Per Capita Expenditures:	\$1,442	\$841	\$704
Revenues over (under) Expenditures:	\$2,156,725	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	178.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,045,438	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,576	\$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:	\$8,154,588	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,264,202	-\$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:	<b>\$560,112</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$144</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,156,492</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$297</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$465,623</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$596,015</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$119</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$153</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$130,392</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>164.28%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$979,143</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$251</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Maeystown Village		
<b>Unit Code:</b>	067/025/32	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$623,014		
<b>Equalized Assessed Valuation:</b>	\$2,785,355		
<b>Population:</b>	160		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$37,478		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,378	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$240	\$1,048	\$581
Revenue Collected During FY 18:	\$63,813	\$310,057	\$126,093
Expenditures During FY 18:	\$57,650	\$288,976	\$119,948
Per Capita Revenue:	\$399	\$884	\$338
Per Capita Expenditures:	\$360	\$828	\$325
Revenues over (under) Expenditures:	\$6,163	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	77.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$44,541	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$278	\$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:	\$7,436	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$37,105	-\$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:	<b>\$265,951</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$1,662</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,334,239</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$8.339</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$966,464</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$565,364</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$6.040</b>	\$670	\$266
Per Capita Expenditures:	<b>\$3.534</b>	\$690	\$274
Operating Income (loss):	<b>\$401.100</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>306.94%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$1,735,339</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$10.846</b>	\$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

<b>Unit Name:</b>	Magnolia Village		
<b>Unit Code:</b>	078/020/32	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$198,522		
<b>Equalized Assessed Valuation:</b>	\$1,941,045		
<b>Population:</b>	275		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$25,760		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,635	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$210	\$1,048	\$581
Revenue Collected During FY 18:	\$67,859	\$310,057	\$126,093
Expenditures During FY 18:	\$50,035	\$288,976	\$119,948
Per Capita Revenue:	\$247	\$884	\$338
Per Capita Expenditures:	\$182	\$828	\$325
Revenues over (under) Expenditures:	\$17,824	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	150.81%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$75,459	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$274	\$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:	\$31,108	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$44,351	-\$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:	<b>\$221,000</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$804</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>10.30%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$663.661</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2.413</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$67.122</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$98.398</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$244</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$358</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$31.276</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>642.68%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$632.385</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$2.300</b>	<b>\$2,415</b>	<b>\$1,072</b>

# 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

<b>Unit Name:</b>	Mahomet Village		
<b>Unit Code:</b>	010/060/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,360,913		
<b>Equalized Assessed Valuation:</b>	\$188,788,347		
<b>Population:</b>	8,400		
<b>Employees:</b>			
<b>Full Time:</b>	35		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$1,951,699		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,947,264	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$589	\$673	\$514
Revenue Collected During FY 18:	\$7,028,223	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,697,496	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$837	\$872	\$694
Per Capita Expenditures:	\$797	\$841	\$704
Revenues over (under) Expenditures:	\$330,727	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	79.40%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,317,991	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$633	\$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:	\$1,560,516	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,847,727	-\$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:	<b>\$16,661,838</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,984</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.21%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$10,758,038</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.281</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$3,514,955</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,913,083</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$418</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$228</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,601,872</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>643.98%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$12,319,910</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,467</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Makanda Village		
<b>Unit Code:</b>	039/050/32	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$227,050		
<b>Equalized Assessed Valuation:</b>	\$13,775,233		
<b>Population:</b>	540		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$16,020		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$570,393	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,056	\$1,048	\$581
Revenue Collected During FY 18:	\$182,539	\$310,057	\$126,093
Expenditures During FY 18:	\$227,049	\$288,976	\$119,948
Per Capita Revenue:	\$338	\$884	\$338
Per Capita Expenditures:	\$420	\$828	\$325
Revenues over (under) Expenditures:	-\$44,510	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	231.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$525,883	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$974	\$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:	\$525,882	-\$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

<b>Unit Name:</b>	Malden Village											
<b>Unit Code:</b>	006/060/32	<b>County:</b>	Bureau									
<b>Fiscal Year End:</b>	4/30/2018											
<b>Accounting Method:</b>	Modified Accrual											
<b>Appropriation or Budget:</b>	\$410,500											
<b>Equalized Assessed Valuation:</b>	\$2,555,405											
<b>Population:</b>	362											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">10</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$13,980</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	10		<b>Salaries Paid:</b>	\$13,980	
<b>Full Time:</b>												
<b>Part Time:</b>	10											
<b>Salaries Paid:</b>	\$13,980											

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$182,262	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$503	\$1,048	\$581
Revenue Collected During FY 18:	\$85,954	\$310,057	\$126,093
Expenditures During FY 18:	\$120,472	\$288,976	\$119,948
Per Capita Revenue:	\$237	\$884	\$338
Per Capita Expenditures:	\$333	\$828	\$325
Revenues over (under) Expenditures:	-\$34,518	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	122.64%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$147,744	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$408	\$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:	\$40,919	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$106,825	-\$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:	\$669.365	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.849	\$2,410	\$1,081
Revenue Collected During FY 18:	\$129.419	\$259,125	\$96,372
Expenditures During FY 18:	\$114.148	\$253,615	\$101,344
Per Capita Revenue:	\$358	\$670	\$266
Per Capita Expenditures:	\$315	\$690	\$274
Operating Income (loss):	\$15.271	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	599.78%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$684.636	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.891	\$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

<b>Unit Name:</b>	Malta Village		
<b>Unit Code:</b>	019/045/32	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,447,677		
<b>Equalized Assessed Valuation:</b>	\$11,851,854		
<b>Population:</b>	1,156		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$174,237		

#### Blended Component Units

Number Submitted = 1  
Water & Sewer Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,098,904	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$951	\$673	\$514
Revenue Collected During FY 18:	\$840,831	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$741,359	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$727	\$872	\$694
Per Capita Expenditures:	\$641	\$841	\$704
Revenues over (under) Expenditures:	\$99,472	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	156.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,159,088	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,003	\$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:	\$330,099	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$828,989	-\$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:	\$669,031	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$579	\$1,692	\$1,322
Revenue Collected During FY 18:	\$328,542	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$284,881	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$284	\$550	\$393
Per Capita Expenditures:	\$246	\$502	\$369
Operating Income (loss):	\$43,661	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	250.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$712,692	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$617	\$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

<b>Unit Name:</b>	Manchester Village		
<b>Unit Code:</b>	085/030/32	<b>County:</b>	Scott
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$350,900		
<b>Equalized Assessed Valuation:</b>	\$2,508,143		
<b>Population:</b>	296		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$45,810		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$543,900	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,838	\$1,048	\$581
Revenue Collected During FY 18:	\$77,847	\$310,057	\$126,093
Expenditures During FY 18:	\$89,622	\$288,976	\$119,948
Per Capita Revenue:	\$263	\$884	\$338
Per Capita Expenditures:	\$303	\$828	\$325
Revenues over (under) Expenditures:	-\$11,775	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	593.74%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$532,125	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,798	\$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:	\$349,217	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$182,908	-\$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:	<b>\$18,500</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$63</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,182,253</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3,994</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$118,349</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$179,605</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$400</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$607</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$61,256</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>624.15%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$1,120,997</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$3,787</b>	<b>\$2,415</b>	<b>\$1,072</b>

# 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

<b>Unit Name:</b>	Manhattan Village		
<b>Unit Code:</b>	099/065/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,007,688		
<b>Equalized Assessed Valuation:</b>	\$201,774,324		
<b>Population:</b>	7,776		
<b>Employees:</b>			
<b>Full Time:</b>		25	
<b>Part Time:</b>		16	
<b>Salaries Paid:</b>		\$2,165,009	

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:	\$2,045,065	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$263	\$673	\$514
Revenue Collected During FY 18:	\$4,276,609	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,163,683	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$550	\$872	\$694
Per Capita Expenditures:	\$535	\$841	\$704
Revenues over (under) Expenditures:	\$112,926	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	51.83%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,157,991	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$278	\$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:	\$174,961	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$617,389	-\$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:	<b>\$11,653,689</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,499</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>5.02%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$20,240,823</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2.603</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$3,410,108</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$3,422,362</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$439</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$440</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$12,254</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>591.13%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$20,230,539</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2.602</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Manito Village		
<b>Unit Code:</b>	060/035/32	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,146,550		
<b>Equalized Assessed Valuation:</b>	\$16,803,576		
<b>Population:</b>	1,642		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$342,685		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$859,413	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$523	\$673	\$514
Revenue Collected During FY 18:	\$802,156	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$690,739	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$489	\$872	\$694
Per Capita Expenditures:	\$421	\$841	\$704
Revenues over (under) Expenditures:	\$111,417	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	140.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$970,830	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$591	\$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:	\$620,921	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$487,210	-\$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:	<b>\$209,136</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$127</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,799,118</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,096</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$362,259</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$314,335</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$221</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$191</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$47,924</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>587.60%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$1,847,042</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,125</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Manlius Village		
<b>Unit Code:</b>	006/065/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,776,673		
<b>Equalized Assessed Valuation:</b>	\$2,399,154		
<b>Population:</b>	340		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$64,659		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$606,806	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,785	\$1,048	\$581
Revenue Collected During FY 18:	\$253,673	\$310,057	\$126,093
Expenditures During FY 18:	\$305,350	\$288,976	\$119,948
Per Capita Revenue:	\$746	\$884	\$338
Per Capita Expenditures:	\$898	\$828	\$325
Revenues over (under) Expenditures:	-\$51,677	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	181.80%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$555,129	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,633	\$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:	\$275,262	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$279,867	-\$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:	<b>\$413,122</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$1,215</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,631,600</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$7,740</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$132,614</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$182,325</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$390</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$536</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$49,711</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>1416.09%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$2,581,889</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$7,594</b>	<b>\$2,415</b>	<b>\$1,072</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mansfield Village		
<b>Unit Code:</b>	074/040/32	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,000,234		
<b>Equalized Assessed Valuation:</b>	\$11,946,744		
<b>Population:</b>	900		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$87,822		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$676,602</b>	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	<b>\$752</b>	\$1,048	\$581
Revenue Collected During FY 18:	<b>\$437,463</b>	\$310,057	\$126,093
Expenditures During FY 18:	<b>\$199,818</b>	\$288,976	\$119,948
Per Capita Revenue:	<b>\$486</b>	\$884	\$338
Per Capita Expenditures:	<b>\$222</b>	\$828	\$325
Revenues over (under) Expenditures:	<b>\$237,645</b>	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	<b>461.13%</b>	285.98%	170.38%
Ending Fund Balance for FY 18:	<b>\$921,423</b>	\$394,691	\$203,063
Per Capita Ending Fund Balance:	<b>\$1,024</b>	\$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:	<b>\$134,505</b>	\$181,423	\$33,089
Total Unrestricted Net Assets:	<b>\$786,918</b>	-\$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:	\$722.796	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$803	\$2,410	\$1,081
Revenue Collected During FY 18:	\$114.972	\$259,125	\$96,372
Expenditures During FY 18:	\$105.215	\$253,615	\$101,344
Per Capita Revenue:	\$128	\$670	\$266
Per Capita Expenditures:	\$117	\$690	\$274
Operating Income (loss):	\$9.757	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	689.42%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$725.377	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$806	\$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

<b>Unit Name:</b>	Manteno Village		
<b>Unit Code:</b>	046/065/32	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,544,430		
<b>Equalized Assessed Valuation:</b>	\$182,913,755		
<b>Population:</b>	9,204		
<b>Employees:</b>			
<b>Full Time:</b>	39		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$2,931,015		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,404,375	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$913	\$673	\$514
Revenue Collected During FY 18:	\$6,866,595	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,776,851	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$746	\$872	\$694
Per Capita Expenditures:	\$845	\$841	\$704
Revenues over (under) Expenditures:	-\$910,256	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	94.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,386,119	\$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:	\$561,988	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,291,342	-\$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:	<b>\$2,086,870</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$227</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.98%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$13,612,673</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,479</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$3,455,018</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,846,632</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$375</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$201</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,608,386</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>821.01%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$15,161,059</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,647</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Maple Park Village		
<b>Unit Code:</b>	045/060/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,018,121		
<b>Equalized Assessed Valuation:</b>	\$27,796,119		
<b>Population:</b>	1,310		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$349,274		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$785,566	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$600	\$673	\$514
Revenue Collected During FY 18:	\$882,321	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$788,098	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$674	\$872	\$694
Per Capita Expenditures:	\$602	\$841	\$704
Revenues over (under) Expenditures:	\$94,223	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	107.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$844,309	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$645	\$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:	\$183,341	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$660,968	-\$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:	<b>\$828,592</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$633</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.12%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$3,403,234</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,598</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$474,827</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$404,495</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$362</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$309</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$70,332</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>873.33%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$3,532,566</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2,697</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mapleton Village		
<b>Unit Code:</b>	072/055/32	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$538,700		
<b>Equalized Assessed Valuation:</b>	\$7,101,495		
<b>Population:</b>	273		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$34,158		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$156,939</b>	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	<b>\$575</b>	\$1,048	\$581
Revenue Collected During FY 18:	<b>\$118,258</b>	\$310,057	\$126,093
Expenditures During FY 18:	<b>\$95,911</b>	\$288,976	\$119,948
Per Capita Revenue:	<b>\$433</b>	\$884	\$338
Per Capita Expenditures:	<b>\$351</b>	\$828	\$325
Revenues over (under) Expenditures:	<b>\$22,347</b>	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	<b>186.93%</b>	285.98%	170.38%
Ending Fund Balance for FY 18:	<b>\$179,286</b>	\$394,691	\$203,063
Per Capita Ending Fund Balance:	<b>\$657</b>	\$1,078	\$585

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$45,802</b>	\$181,423	\$33,089
Total Unrestricted Net Assets:	<b>\$133,484</b>	-\$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:	<b>\$194,426</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$712</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,368,144</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$5.012</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$427,559</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$408,631</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$1.566</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$1.497</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>\$18,928</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>339.44%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$1,387,072</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$5.081</b>	<b>\$2,415</b>	<b>\$1,072</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Maquon Village		
<b>Unit Code:</b>	048/040/32	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$246,495		
<b>Equalized Assessed Valuation:</b>	\$1,686,690		
<b>Population:</b>	300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$19,070		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,062	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$194	\$1,048	\$581
Revenue Collected During FY 18:	\$91,608	\$310,057	\$126,093
Expenditures During FY 18:	\$78,017	\$288,976	\$119,948
Per Capita Revenue:	\$305	\$884	\$338
Per Capita Expenditures:	\$260	\$828	\$325
Revenues over (under) Expenditures:	\$13,591	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	97.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$76,163	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$254	\$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:	\$89,373	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$13,210	-\$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:	\$157.310	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$524	\$2,410	\$1,081
Revenue Collected During FY 18:	\$59.426	\$259,125	\$96,372
Expenditures During FY 18:	\$30.001	\$253,615	\$101,344
Per Capita Revenue:	\$198	\$670	\$266
Per Capita Expenditures:	\$100	\$690	\$274
Operating Income (loss):	\$29.425	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	622.43%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$186.735	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$622	\$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

<b>Unit Name:</b>	Marengo City		
<b>Unit Code:</b>	063/075/30	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,461,258		
<b>Equalized Assessed Valuation:</b>	\$119,767,651		
<b>Population:</b>	7,648		
<b>Employees:</b>			
<b>Full Time:</b>	48		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$2,337,654		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,014,594	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$263	\$673	\$514
Revenue Collected During FY 18:	\$4,872,249	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,218,568	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$637	\$872	\$694
Per Capita Expenditures:	\$552	\$841	\$704
Revenues over (under) Expenditures:	\$653,681	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.58%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,471,423	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$323	\$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:	\$1,401,879	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,709,655	-\$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:	<b>\$16,668,511</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$2,179</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.87%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$7,501,508</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$981</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$2,462,524</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$3,318,613</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$322</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$434</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$856,089</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>202.68%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$6,726,043</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$879</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Marine Village		
<b>Unit Code:</b>	057/080/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$476,404		
<b>Equalized Assessed Valuation:</b>	\$12,776,710		
<b>Population:</b>	960		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$262,508		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$289,189	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$301	\$1,048	\$581
Revenue Collected During FY 18:	\$524,673	\$310,057	\$126,093
Expenditures During FY 18:	\$553,319	\$288,976	\$119,948
Per Capita Revenue:	\$547	\$884	\$338
Per Capita Expenditures:	\$576	\$828	\$325
Revenues over (under) Expenditures:	-\$28,646	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	47.09%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$260,543	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$271	\$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:	\$41,865	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$218,678	-\$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:	<b>\$125,392</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$131</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,167,000</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,216</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$330,510</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$354,321</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$344</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$369</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$23,811</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>322.64%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$1,143,189</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$1,191</b>	<b>\$2,415</b>	<b>\$1,072</b>

# 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

<b>Unit Name:</b>	Marion City		
<b>Unit Code:</b>	100/065/30	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$46,227,420		
<b>Equalized Assessed Valuation:</b>	\$318,971,464		
<b>Population:</b>	17,438		
<b>Employees:</b>			
<b>Full Time:</b>	218		
<b>Part Time:</b>	207		
<b>Salaries Paid:</b>	\$11,590,090		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,526,765	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,005	\$673	\$514
Revenue Collected During FY 18:	\$33,509,161	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$32,690,739	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,922	\$872	\$694
Per Capita Expenditures:	\$1,875	\$841	\$704
Revenues over (under) Expenditures:	\$818,422	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.56%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,873,432	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$910	\$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:	\$3,254,750	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$15,246,222	-\$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:	<b>\$44,554,936</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$2,555</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>8.48%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$20,452,146</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.173</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$7,245,357</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$6,913,584</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$415</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$396</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$331,773</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>303.16%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$20,959,384</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.202</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Marissa Village		
<b>Unit Code:</b>	088/085/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,582,689		
<b>Equalized Assessed Valuation:</b>	\$15,615,917		
<b>Population:</b>	1,979		
<b>Employees:</b>			
<b>Full Time:</b>		13	
<b>Part Time:</b>		23	
<b>Salaries Paid:</b>		\$753,140	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$423,685	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$214	\$673	\$514
Revenue Collected During FY 18:	\$1,402,532	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,306,585	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$709	\$872	\$694
Per Capita Expenditures:	\$660	\$841	\$704
Revenues over (under) Expenditures:	\$95,947	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	24.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$318,447	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$161	\$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:	\$109,131	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$381,336	-\$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:	<b>\$4,300,488</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$2,173</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$4,139,185</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,092</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$830,342</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,182,396</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$420</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$597</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$352,054</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>328.54%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$3,884,698</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,963</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mark Village		
<b>Unit Code:</b>	078/025/32	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$416,400		
<b>Equalized Assessed Valuation:</b>	\$7,680,550		
<b>Population:</b>	555		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	21		
<b>Salaries Paid:</b>	\$125,728		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,442,040	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,598	\$1,048	\$581
Revenue Collected During FY 18:	\$1,509,586	\$310,057	\$126,093
Expenditures During FY 18:	\$1,508,905	\$288,976	\$119,948
Per Capita Revenue:	\$2,720	\$884	\$338
Per Capita Expenditures:	\$2,719	\$828	\$325
Revenues over (under) Expenditures:	\$681	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	95.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,442,721	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,599	\$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:	\$65,697	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$1,334,301	-\$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:	\$2,017,780	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,636	\$2,410	\$1,081
Revenue Collected During FY 18:	\$251,764	\$259,125	\$96,372
Expenditures During FY 18:	\$312,920	\$253,615	\$101,344
Per Capita Revenue:	\$454	\$670	\$266
Per Capita Expenditures:	\$564	\$690	\$274
Operating Income (loss):	-\$61,156	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	625.28%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,956,625	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,525	\$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

<b>Unit Name:</b>	Maroa City		
<b>Unit Code:</b>	055/040/30	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,603,797		
<b>Equalized Assessed Valuation:</b>	\$18,035,589		
<b>Population:</b>	1,565		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	22		
<b>Salaries Paid:</b>	\$355,124		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$503,735	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$322	\$673	\$514
Revenue Collected During FY 18:	\$1,008,479	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$993,484	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$644	\$872	\$694
Per Capita Expenditures:	\$635	\$841	\$704
Revenues over (under) Expenditures:	\$14,995	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	61.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$615,767	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$393	\$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:	\$685,867	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$70,100	-\$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:	<b>\$1,050,838</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$671</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,460,435</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$933</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$409,005</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$413,390</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$261</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$264</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$4,385</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>352.22%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$1,456,050</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$930</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Marquette Heights City		
<b>Unit Code:</b>	090/050/30	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,267,000		
<b>Equalized Assessed Valuation:</b>	\$28,304,411		
<b>Population:</b>	2,824		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$703,108		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$734,411	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$260	\$673	\$514
Revenue Collected During FY 18:	\$1,229,300	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,288,580	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$435	\$872	\$694
Per Capita Expenditures:	\$456	\$841	\$704
Revenues over (under) Expenditures:	-\$59,280	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	52.39%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$675,131	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$239	\$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:	\$322,784	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$586,211	-\$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:	<b>\$1,367,093</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$484</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,760,641</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$623</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$852,597</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$836,219</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$302</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$296</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$16,378</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>212.51%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$1,777,019</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$629</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Marseilles City		
<b>Unit Code:</b>	050/055/30	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$5,226,272		
<b>Equalized Assessed Valuation:</b>	\$50,399,035		
<b>Population:</b>	5,094		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$1,210,511		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,694,098	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$725	\$673	\$514
Revenue Collected During FY 18:	\$4,217,294	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,875,935	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$828	\$872	\$694
Per Capita Expenditures:	\$761	\$841	\$704
Revenues over (under) Expenditures:	\$341,359	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	103.06%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,994,655	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$784	\$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:	\$3,578,918	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,867,153	-\$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:	<b>\$6,164,043</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,210</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>1.18%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$9,707,749</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,906</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$2,116,249</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,771,553</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$415</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$348</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$344,696</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>576.47%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$10,212,445</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2,005</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Marshall City		
<b>Unit Code:</b>	012/015/30	<b>County:</b>	Clark
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$25,724,115		
<b>Equalized Assessed Valuation:</b>	\$49,388,861		
<b>Population:</b>	3,933		
<b>Employees:</b>			
<b>Full Time:</b>		34	
<b>Part Time:</b>		11	
<b>Salaries Paid:</b>		\$1,944,469	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,374,524	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$858	\$673	\$514
Revenue Collected During FY 18:	\$3,510,075	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,336,303	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$892	\$872	\$694
Per Capita Expenditures:	\$1,357	\$841	\$704
Revenues over (under) Expenditures:	-\$1,826,228	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	71.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,795,059	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$965	\$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:	\$1,244,123	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,052,670	-\$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:	<b>\$642,500</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$163</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$17,813,684</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$4.529</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$11,502,144</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$9,945,535</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$2.925</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$2.529</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,556,609</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>190.25%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$18,921,530</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$4.811</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Martinsville City		
<b>Unit Code:</b>	012/020/30	<b>County:</b>	Clark
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,923,950		
<b>Equalized Assessed Valuation:</b>	\$6,391,838		
<b>Population:</b>	1,167		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$292,713		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$438,124	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$375	\$673	\$514
Revenue Collected During FY 18:	\$605,679	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$573,022	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$519	\$872	\$694
Per Capita Expenditures:	\$491	\$841	\$704
Revenues over (under) Expenditures:	\$32,657	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-56.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$325,744	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$279	\$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:	\$525,553	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$851,297	-\$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:	<b>\$859,600</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$737</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$4,645,327</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3,981</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,184,531</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$914,983</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$1,015</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$784</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$269,548</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>546.66%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$5,001,819</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$4,286</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Martinton Village		
<b>Unit Code:</b>	038/070/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$405,300		
<b>Equalized Assessed Valuation:</b>	\$3,360,533		
<b>Population:</b>	381		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$19,852		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$765,926	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,010	\$1,048	\$581
Revenue Collected During FY 18:	\$133,056	\$310,057	\$126,093
Expenditures During FY 18:	\$165,965	\$288,976	\$119,948
Per Capita Revenue:	\$349	\$884	\$338
Per Capita Expenditures:	\$436	\$828	\$325
Revenues over (under) Expenditures:	-\$32,909	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	441.67%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$733,017	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,924	\$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:	\$733,017	-\$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:	\$61.123	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$160	\$2,410	\$1,081
Revenue Collected During FY 18:	\$13.768	\$259,125	\$96,372
Expenditures During FY 18:	\$37.933	\$253,615	\$101,344
Per Capita Revenue:	\$36	\$670	\$266
Per Capita Expenditures:	\$100	\$690	\$274
Operating Income (loss):	-\$24.165	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	97.43%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$36.958	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$97	\$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

<b>Unit Name:</b>	Maryville Village		
<b>Unit Code:</b>	057/085/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$14,117,800		
<b>Equalized Assessed Valuation:</b>	\$195,118,340		
<b>Population:</b>	7,900		
<b>Employees:</b>			
<b>Full Time:</b>		38	
<b>Part Time:</b>		28	
<b>Salaries Paid:</b>		\$2,769,507	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,040,279	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$258	\$673	\$514
Revenue Collected During FY 18:	\$5,448,205	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,586,319	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$690	\$872	\$694
Per Capita Expenditures:	\$707	\$841	\$704
Revenues over (under) Expenditures:	-\$138,114	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.69%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,273,352	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$288	\$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:	\$591,473	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,681,879	-\$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:	<b>\$3,829,157</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$485</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$8,243,733</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.044</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$4,124,701</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$2,698,671</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$522</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$342</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,426,030</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>354.54%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$9,567,962</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.211</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Mascoutah City		
<b>Unit Code:</b>	088/090/30	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,710,837		
<b>Equalized Assessed Valuation:</b>	\$128,716,679		
<b>Population:</b>	8,010		
<b>Employees:</b>			
<b>Full Time:</b>	51		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$3,958,684		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,206,844	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$400	\$673	\$514
Revenue Collected During FY 18:	\$7,189,591	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,140,653	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$898	\$872	\$694
Per Capita Expenditures:	\$767	\$841	\$704
Revenues over (under) Expenditures:	\$1,048,938	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.02%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,115,216	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$514	\$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:	\$2,095,670	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,281,650	-\$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:	<b>\$11,321,415</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,413</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>3.34%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$27,871,402</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3,480</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$11,609,714</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$10,666,397</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$1,449</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$1,332</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$943,317</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>271.17%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$28,923,980</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$3,611</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mason Town		
<b>Unit Code:</b>	025/035/31	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$860,300		
<b>Equalized Assessed Valuation:</b>	\$1,967,899		
<b>Population:</b>	345		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$24,463		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$203,319	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$589	\$1,048	\$581
Revenue Collected During FY 18:	\$98,015	\$310,057	\$126,093
Expenditures During FY 18:	\$89,811	\$288,976	\$119,948
Per Capita Revenue:	\$284	\$884	\$338
Per Capita Expenditures:	\$260	\$828	\$325
Revenues over (under) Expenditures:	\$8,204	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	235.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$211,523	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$613	\$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:	\$93,061	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$118,463	-\$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:	<b>\$170,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$493</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$632.388</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.833</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$69.408</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$74.836</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$201</b>	\$670	\$266
Per Capita Expenditures:	<b>\$217</b>	\$690	\$274
Operating Income (loss):	<b>-\$5.428</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>837.78%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$626.960</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$1.817</b>	\$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

<b>Unit Name:</b>	Mason City City		
<b>Unit Code:</b>	060/040/30	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,220,600		
<b>Equalized Assessed Valuation:</b>	\$16,010,175		
<b>Population:</b>	2,558		
<b>Employees:</b>			
<b>Full Time:</b>		8	
<b>Part Time:</b>		3	
<b>Salaries Paid:</b>	\$519,880		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$614,769	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$240	\$673	\$514
Revenue Collected During FY 18:	\$926,209	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$906,332	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$362	\$872	\$694
Per Capita Expenditures:	\$354	\$841	\$704
Revenues over (under) Expenditures:	\$19,877	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.02%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$634,646	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$248	\$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:	\$545,787	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$88,859	-\$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:	<b>\$1,600,762</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$626</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$3,342,126</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,307</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,228,240</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$688,725</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$480</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$269</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$539,515</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>563.60%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$3,881,641</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,517</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Matherville Village		
<b>Unit Code:</b>	066/025/32	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$462,500		
<b>Equalized Assessed Valuation:</b>	\$6,312,165		
<b>Population:</b>	723		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$63,300		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$212,214	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$294	\$1,048	\$581
Revenue Collected During FY 18:	\$269,646	\$310,057	\$126,093
Expenditures During FY 18:	\$230,145	\$288,976	\$119,948
Per Capita Revenue:	\$373	\$884	\$338
Per Capita Expenditures:	\$318	\$828	\$325
Revenues over (under) Expenditures:	\$39,501	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	89.73%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$206,520	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$286	\$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:	\$56,996	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$149,524	-\$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:	<b>\$202,568</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$280</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>1.98%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$137.145</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$190</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$138.682</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$152.743</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$192</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$211</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$14.061</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>110.17%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$168.279</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$233</b>	<b>\$2,415</b>	<b>\$1,072</b>

# 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

<b>Unit Name:</b>	Matteson Village		
<b>Unit Code:</b>	016/340/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$42,537,901		
<b>Equalized Assessed Valuation:</b>	\$418,655,475		
<b>Population:</b>	19,418		
<b>Employees:</b>			
<b>Full Time:</b>	115		
<b>Part Time:</b>	89		
<b>Salaries Paid:</b>	\$11,966,100		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,273,939	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$117	\$673	\$514
Revenue Collected During FY 18:	\$28,846,292	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$24,835,857	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,486	\$872	\$694
Per Capita Expenditures:	\$1,279	\$841	\$704
Revenues over (under) Expenditures:	\$4,010,435	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	33.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,308,268	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$428	\$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:	\$15,181,296	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$81,795,917	-\$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:	<b>\$115,313,718</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$5,938</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.55%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$30,590,520</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.575</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$7,579,711</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$6,721,797</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$390</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$346</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$857,914</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>387.93%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$26,076,154</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.343</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Mattoon City		
<b>Unit Code:</b>	015/030/30	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$49,181,835		
<b>Equalized Assessed Valuation:</b>	\$197,171,994		
<b>Population:</b>	18,555		
<b>Employees:</b>			
<b>Full Time:</b>	145		
<b>Part Time:</b>	54		
<b>Salaries Paid:</b>	\$9,438,139		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$9,892,187</b>	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	<b>\$533</b>	\$673	\$514
Revenue Collected During FY 18:	<b>\$21,228,095</b>	\$6,253,365	\$2,793,093
Expenditures During FY 18:	<b>\$23,028,256</b>	\$6,118,533	\$2,788,549
Per Capita Revenue:	<b>\$1,144</b>	\$872	\$694
Per Capita Expenditures:	<b>\$1,241</b>	\$841	\$704
Revenues over (under) Expenditures:	<b>-\$1,800,161</b>	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	<b>44.93%</b>	95.91%	76.33%
Ending Fund Balance for FY 18:	<b>\$10,347,511</b>	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	<b>\$558</b>	\$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:	<b>\$3,729,745</b>	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	<b>-\$75,085,757</b>	-\$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:	<b>\$101,130,584</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$5,450</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$32,726,336</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,764</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$8,397,686</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$7,046,743</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$453</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$380</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,350,943</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>483.59%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$34,077,279</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,837</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Maunie Village		
<b>Unit Code:</b>	097/030/32	<b>County:</b>	White
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$36,111		
<b>Equalized Assessed Valuation:</b>	\$449,146		
<b>Population:</b>	137		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,487	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$215	\$1,048	\$581
Revenue Collected During FY 18:	\$26,282	\$310,057	\$126,093
Expenditures During FY 18:	\$25,763	\$288,976	\$119,948
Per Capita Revenue:	\$192	\$884	\$338
Per Capita Expenditures:	\$188	\$828	\$325
Revenues over (under) Expenditures:	\$519	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	116.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$30,006	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$219	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,164	\$6,514	\$
Total Unreserved Funds:	\$14,842	\$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:	<b>\$6,811</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$50</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Maywood Village		
<b>Unit Code:</b>	016/345/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$38,813,851		
<b>Equalized Assessed Valuation:</b>	\$211,223,642		
<b>Population:</b>	23,640		
<b>Employees:</b>			
<b>Full Time:</b>	150		
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$13,200,698		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$13,544,226	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$573	\$673	\$514
Revenue Collected During FY 18:	\$29,283,715	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$32,360,499	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,239	\$872	\$694
Per Capita Expenditures:	\$1,369	\$841	\$704
Revenues over (under) Expenditures:	-\$3,076,784	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-50.23%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$16,253,877	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$688	\$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:	\$12,960,247	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$120,806,095	-\$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:	<b>\$102,033,648</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$4,316</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>4.65%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$8,037,948</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$340</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$9,096,190</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$10,222,103</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$385</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$432</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$1,125,913</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>67.62%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$6,912,035</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$292</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Mazon Village		
<b>Unit Code:</b>	032/055/32	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,982,340		
<b>Equalized Assessed Valuation:</b>	\$15,431,470		
<b>Population:</b>	1,105		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$307,940		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$633,874	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$574	\$673	\$514
Revenue Collected During FY 18:	\$710,713	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$556,662	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$643	\$872	\$694
Per Capita Expenditures:	\$504	\$841	\$704
Revenues over (under) Expenditures:	\$154,051	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	141.54%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$787,925	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$713	\$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:	\$314,490	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$313,774	-\$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:	<b>\$138,923</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$126</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$4,599,411</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$4.162</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$486,478</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$439,710</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$440</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$398</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$46,768</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>1056.65%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$4,646,179</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$4.205</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mc Cook Village		
<b>Unit Code:</b>	016/330/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$34,575,386		
<b>Equalized Assessed Valuation:</b>	\$103,198,383		
<b>Population:</b>	221		
<b>Employees:</b>			
<b>Full Time:</b>	69		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$4,558,233		

#### Blended Component Units

Number Submitted = 3  
 911 Emergency Telephone System Board  
 Firefighter Pension  
 Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,052,731	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$59,062	\$1,048	\$581
Revenue Collected During FY 18:	\$16,234,112	\$310,057	\$126,093
Expenditures During FY 18:	\$14,157,600	\$288,976	\$119,948
Per Capita Revenue:	\$73,458	\$884	\$338
Per Capita Expenditures:	\$64,062	\$828	\$325
Revenues over (under) Expenditures:	\$2,076,512	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	102.44%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$14,502,934	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$65,624	\$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:	\$7,737,915	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$37,764,787	-\$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:	<b>\$36,492,766</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$165,126</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>33.68%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$16,975.132</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$76.811</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$11,125.338</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$11,759.143</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$50.341</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$53.209</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$633.805</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>148.45%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$17,456.825</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$78.990</b>	<b>\$2,415</b>	<b>\$1,072</b>

# 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

<b>Unit Name:</b>	Mc Cullom Lake Village		
<b>Unit Code:</b>	063/080/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,056,840		
<b>Equalized Assessed Valuation:</b>	\$12,456,295		
<b>Population:</b>	1,075		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$351,577		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$185,791	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$173	\$673	\$514
Revenue Collected During FY 18:	\$482,746	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$597,493	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$449	\$872	\$694
Per Capita Expenditures:	\$556	\$841	\$704
Revenues over (under) Expenditures:	-\$114,747	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-51.40%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$307,100	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$286	\$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:	\$94,330	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$403,702	-\$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:	<b>\$1,295,537</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,205</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>6.26%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,797,671</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,602</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$440,899</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$237,979</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$410</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$221</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$202,920</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>1260.86%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$3,000,591</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2,791</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Mc Henry City		
<b>Unit Code:</b>	063/085/30	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$45,226,566		
<b>Equalized Assessed Valuation:</b>	\$624,662,787		
<b>Population:</b>	26,611		
<b>Employees:</b>			
	<b>Full Time:</b>	152	
	<b>Part Time:</b>	195	
	<b>Salaries Paid:</b>	\$12,889,610	

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:	\$11,261,699	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$423	\$548	\$516
Revenue Collected During FY 18:	\$25,358,219	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$23,553,755	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$953	\$1,126	\$1,099
Per Capita Expenditures:	\$885	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,804,464	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	49.00%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$11,541,222	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$434	\$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:	\$1,039,545	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$13,921,879	-\$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:	<b>\$45,767,182</b>	<b>\$133,916,165</b>	<b>\$70,239,988</b>
Per Capita Debt:	<b>\$1,720</b>	<b>\$2,479</b>	<b>\$1,921</b>
General Obligation Debt over EAV:	<b>2.28%</b>	<b>4.32%</b>	<b>3.17%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$44,542,332</b>	<b>\$73,536,684</b>	<b>\$49,429,530</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.674</b>	<b>\$1,462</b>	<b>\$1,218</b>
Revenue Collected During FY 18:	<b>\$8,060,920</b>	<b>\$24,290,971</b>	<b>\$14,588,302</b>
Expenditures During FY 18:	<b>\$7,041,391</b>	<b>\$22,488,446</b>	<b>\$13,927,615</b>
Per Capita Revenue:	<b>\$303</b>	<b>\$455</b>	<b>\$319</b>
Per Capita Expenditures:	<b>\$265</b>	<b>\$427</b>	<b>\$321</b>
Operating Income (loss):	<b>\$1,019,529</b>	<b>\$1,802,525</b>	<b>\$802,983</b>
Ratio of Retained Earnings to Expenditures:	<b>645.72%</b>	<b>422.35%</b>	<b>353.51%</b>
Ending Retained Earnings for FY 17:	<b>\$45,467,996</b>	<b>\$74,738,914</b>	<b>\$52,190,477</b>
Per Capita Ending Retained Earnings:	<b>\$1.709</b>	<b>\$1,483</b>	<b>\$1,222</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mc Lean Village		
<b>Unit Code:</b>	064/090/32	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,384,768		
<b>Equalized Assessed Valuation:</b>	\$11,724,790		
<b>Population:</b>	830		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$267,953		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,011,869	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,219	\$1,048	\$581
Revenue Collected During FY 18:	\$712,431	\$310,057	\$126,093
Expenditures During FY 18:	\$536,046	\$288,976	\$119,948
Per Capita Revenue:	\$858	\$884	\$338
Per Capita Expenditures:	\$646	\$828	\$325
Revenues over (under) Expenditures:	\$176,385	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	216.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,158,461	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,396	\$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:	\$427,973	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$497,879	-\$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:	<b>\$1,015,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$1,223</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,897,006</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,286</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$436,483</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$383,609</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$526</b>	\$670	\$266
Per Capita Expenditures:	<b>\$462</b>	\$690	\$274
Operating Income (loss):	<b>\$52,874</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>516.07%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$1,979,673</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$2,385</b>	\$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

<b>Unit Name:</b>	Mc Leansboro City		
<b>Unit Code:</b>	033/025/30	<b>County:</b>	Hamilton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,824,560		
<b>Equalized Assessed Valuation:</b>	\$17,193,384		
<b>Population:</b>	2,883		
<b>Employees:</b>			
<b>Full Time:</b>	36		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$1,169,693		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,977,393	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,033	\$673	\$514
Revenue Collected During FY 18:	\$1,580,475	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,905,338	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$548	\$872	\$694
Per Capita Expenditures:	\$661	\$841	\$704
Revenues over (under) Expenditures:	-\$324,863	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	154.41%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,941,989	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,020	\$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:	\$1,146,787	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$670,326	-\$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:	<b>\$2,920,000</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,013</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$7,244,896</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2.513</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$5,178,870</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$4,741,942</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$1.796</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$1.645</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$436,928</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>154.26%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$7,315,024</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2.537</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mc Nabb Village		
<b>Unit Code:</b>	078/030/32	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$464,800		
<b>Equalized Assessed Valuation:</b>	\$3,923,104		
<b>Population:</b>	285		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$49,776		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$308,751	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,083	\$1,048	\$581
Revenue Collected During FY 18:	\$163,648	\$310,057	\$126,093
Expenditures During FY 18:	\$85,888	\$288,976	\$119,948
Per Capita Revenue:	\$574	\$884	\$338
Per Capita Expenditures:	\$301	\$828	\$325
Revenues over (under) Expenditures:	\$77,760	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	450.02%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$386,511	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,356	\$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:	\$30,664	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$355,847	-\$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:	<b>\$726,075</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$2,548</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,029,393</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$7,121</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$143,244</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$180,555</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$503</b>	\$670	\$266
Per Capita Expenditures:	<b>\$634</b>	\$690	\$274
Operating Income (loss):	<b>-\$37,311</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>1103.31%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$1,992,082</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$6,990</b>	\$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

<b>Unit Name:</b>	McClure Village		
<b>Unit Code:</b>	002/025/32	<b>County:</b>	Alexander
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$691,120		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	402		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$30,283		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$173,180	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$431	\$1,048	\$581
Revenue Collected During FY 18:	\$82,727	\$310,057	\$126,093
Expenditures During FY 18:	\$63,392	\$288,976	\$119,948
Per Capita Revenue:	\$206	\$884	\$338
Per Capita Expenditures:	\$158	\$828	\$325
Revenues over (under) Expenditures:	\$19,335	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	303.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$192,515	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$479	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$112,221	\$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

<b>Unit Name:</b>	Mechanicsburg Village		
<b>Unit Code:</b>	083/075/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$754,908		
<b>Equalized Assessed Valuation:</b>	\$4,113,523		
<b>Population:</b>	640		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$33,663		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$405,175	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$633	\$1,048	\$581
Revenue Collected During FY 18:	\$641,685	\$310,057	\$126,093
Expenditures During FY 18:	\$1,411,035	\$288,976	\$119,948
Per Capita Revenue:	\$1,003	\$884	\$338
Per Capita Expenditures:	\$2,205	\$828	\$325
Revenues over (under) Expenditures:	-\$769,350	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	22.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$310,825	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$486	\$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:	\$24,663	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$2,010,989	-\$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:	<b>\$2,315,775</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$3,618</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Media Village		
<b>Unit Code:</b>	036/030/32	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$58,300		
<b>Equalized Assessed Valuation:</b>	\$1,330,604		
<b>Population:</b>	107		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$74,502	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$696	\$1,048	\$581
Revenue Collected During FY 18:	\$24,152	\$310,057	\$126,093
Expenditures During FY 18:	\$35,951	\$288,976	\$119,948
Per Capita Revenue:	\$226	\$884	\$338
Per Capita Expenditures:	\$336	\$828	\$325
Revenues over (under) Expenditures:	-\$11,799	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	214.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$77,026	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$720	\$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:	\$11,784	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$65,242	-\$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:	<b>\$71,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$664</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$198.616</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.856</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$30.459</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$23.139</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$285</b>	\$670	\$266
Per Capita Expenditures:	<b>\$216</b>	\$690	\$274
Operating Income (loss):	<b>\$7.320</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>828.10%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$191.613</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$1.791</b>	\$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

<b>Unit Name:</b>	<b>Medora Village</b>		
<b>Unit Code:</b>	056/065/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$418,925		
<b>Equalized Assessed Valuation:</b>	\$2,492,852		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$33,329		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$158,467	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$317	\$1,048	\$581
Revenue Collected During FY 18:	\$88,207	\$310,057	\$126,093
Expenditures During FY 18:	\$74,934	\$288,976	\$119,948
Per Capita Revenue:	\$176	\$884	\$338
Per Capita Expenditures:	\$150	\$828	\$325
Revenues over (under) Expenditures:	\$13,273	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	241.73%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$181,140	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$362	\$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:	\$181,140	-\$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:	<b>\$87,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$174</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$856.008</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.712</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$248.920</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$253.681</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$498</b>	\$670	\$266
Per Capita Expenditures:	<b>\$507</b>	\$690	\$274
Operating Income (loss):	<b>-\$4.761</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>331.85%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$841.847</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$1.684</b>	\$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

<b>Unit Name:</b>	Melrose Park Village		
<b>Unit Code:</b>	016/350/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$64,723,308		
<b>Equalized Assessed Valuation:</b>	\$622,251,760		
<b>Population:</b>	24,925		
<b>Employees:</b>			
<b>Full Time:</b>		256	
<b>Part Time:</b>		111	
<b>Salaries Paid:</b>		\$19,335,913	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$3,575,331</b>	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	<b>\$143</b>	\$673	\$514
Revenue Collected During FY 18:	<b>\$56,146,131</b>	\$6,253,365	\$2,793,093
Expenditures During FY 18:	<b>\$54,047,212</b>	\$6,118,533	\$2,788,549
Per Capita Revenue:	<b>\$2,253</b>	\$872	\$694
Per Capita Expenditures:	<b>\$2,168</b>	\$841	\$704
Revenues over (under) Expenditures:	<b>\$2,098,919</b>	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	<b>6.24%</b>	95.91%	76.33%
Ending Fund Balance for FY 18:	<b>\$3,373,801</b>	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	<b>\$135</b>	\$718	\$539

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,470,671</b>	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	<b>-\$280,118,780</b>	-\$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:	<b>\$258,780,915</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$10,382</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>5.81%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$44,878,280</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.801</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$27,195,348</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$21,052,497</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$1.091</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$845</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$6,142,851</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>245.49%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$51,682,285</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2.074</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Melvin Village		
<b>Unit Code:</b>	027/030/32	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$712,060		
<b>Equalized Assessed Valuation:</b>	\$2,923,705		
<b>Population:</b>	452		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$43,008		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$365,125	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$808	\$1,048	\$581
Revenue Collected During FY 18:	\$178,174	\$310,057	\$126,093
Expenditures During FY 18:	\$167,700	\$288,976	\$119,948
Per Capita Revenue:	\$394	\$884	\$338
Per Capita Expenditures:	\$371	\$828	\$325
Revenues over (under) Expenditures:	\$10,474	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	223.97%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$375,599	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$831	\$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:	\$75,823	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$299,776	-\$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:	<b>\$315,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$697</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$389.120</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$861</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$127.457</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$114.673</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$282</b>	\$670	\$266
Per Capita Expenditures:	<b>\$254</b>	\$690	\$274
Operating Income (loss):	<b>\$12.784</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>350.48%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$401.904</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$889</b>	\$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

<b>Unit Name:</b>	Mendon Village		
<b>Unit Code:</b>	001/055/32	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$324,310		
<b>Equalized Assessed Valuation:</b>	\$7,782,228		
<b>Population:</b>	942		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$122,485		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$704,099	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$747	\$1,048	\$581
Revenue Collected During FY 18:	\$296,184	\$310,057	\$126,093
Expenditures During FY 18:	\$209,891	\$288,976	\$119,948
Per Capita Revenue:	\$314	\$884	\$338
Per Capita Expenditures:	\$223	\$828	\$325
Revenues over (under) Expenditures:	\$86,293	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	357.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$750,392	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$797	\$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:	\$127,548	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$622,844	-\$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:	\$1,769,782	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,879	\$2,410	\$1,081
Revenue Collected During FY 18:	\$294,588	\$259,125	\$96,372
Expenditures During FY 18:	\$197,186	\$253,615	\$101,344
Per Capita Revenue:	\$313	\$670	\$266
Per Capita Expenditures:	\$209	\$690	\$274
Operating Income (loss):	\$97,402	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	967.20%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,907,184	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,025	\$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

<b>Unit Name:</b>	Mendota City		
<b>Unit Code:</b>	050/060/30	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,608,370		
<b>Equalized Assessed Valuation:</b>	\$107,302,854		
<b>Population:</b>	7,274		
<b>Employees:</b>			
<b>Full Time:</b>	38		
<b>Part Time:</b>	125		
<b>Salaries Paid:</b>	\$2,873,838		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,093,923	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$838	\$673	\$514
Revenue Collected During FY 18:	\$7,769,259	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,622,544	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,068	\$872	\$694
Per Capita Expenditures:	\$1,185	\$841	\$704
Revenues over (under) Expenditures:	-\$853,285	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	69.09%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,957,241	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$819	\$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:	\$5,431,855	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,440,810	-\$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:	<b>\$1,785,000</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$245</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.74%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$10,155,393</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,396</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$2,739,861</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$2,667,553</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$377</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$367</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$72,308</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>383.41%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$10,227,701</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,406</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Menominee Village		
<b>Unit Code:</b>	043/035/32	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$51,355		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	257		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$4,968		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$126,105	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$491	\$1,048	\$581
Revenue Collected During FY 18:	\$60,093	\$310,057	\$126,093
Expenditures During FY 18:	\$51,355	\$288,976	\$119,948
Per Capita Revenue:	\$234	\$884	\$338
Per Capita Expenditures:	\$200	\$828	\$325
Revenues over (under) Expenditures:	\$8,738	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	262.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$134,843	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$525	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$627,128	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Meredosia Village		
<b>Unit Code:</b>	069/035/32	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$954,500		
<b>Equalized Assessed Valuation:</b>	\$6,183,159		
<b>Population:</b>	1,041		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$235,015		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$536,643	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$516	\$673	\$514
Revenue Collected During FY 18:	\$422,689	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$380,459	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$406	\$872	\$694
Per Capita Expenditures:	\$365	\$841	\$704
Revenues over (under) Expenditures:	\$42,230	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	148.20%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$563,843	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$542	\$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:	\$414,701	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$273,050	-\$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:	<b>\$283,148</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$272</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>4.58%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,429,216</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,334</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$216,318</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$229,476</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$208</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$220</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$13,158</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>1052.86%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$2,416,058</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2,321</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Merrionette Park Village		
<b>Unit Code:</b>	016/355/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,320,098		
<b>Equalized Assessed Valuation:</b>	\$42,905,457		
<b>Population:</b>	1,894		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	68		
<b>Salaries Paid:</b>	\$1,286,191		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$301,373	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$159	\$673	\$514
Revenue Collected During FY 18:	\$2,307,577	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,806,960	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,218	\$872	\$694
Per Capita Expenditures:	\$1,482	\$841	\$704
Revenues over (under) Expenditures:	-\$499,383	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-5.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$143,968	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$76	\$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:	\$653,352	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$269,974	-\$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:	<b>\$1,596,525</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$843</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>2.49%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,641,670</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$867</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$966,704</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$505,880</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$510</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$267</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$460,824</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>415.61%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$2,102,494</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,110</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Metamora Village		
<b>Unit Code:</b>	102/045/32	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,250,431		
<b>Equalized Assessed Valuation:</b>	\$70,645,320		
<b>Population:</b>	4,450		
<b>Employees:</b>			
<b>Full Time:</b>		16	
<b>Part Time:</b>		18	
<b>Salaries Paid:</b>		\$789,618	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,010,097	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$901	\$673	\$514
Revenue Collected During FY 18:	\$2,126,469	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,150,755	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$478	\$872	\$694
Per Capita Expenditures:	\$483	\$841	\$704
Revenues over (under) Expenditures:	-\$24,286	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	182.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,928,475	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$883	\$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:	\$1,834,509	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,093,966	-\$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:	<b>\$2,247,973</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$505</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$6,027,296</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.354</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,395,335</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,207,022</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$314</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$271</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$188,313</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>519.70%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$6,272,945</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.410</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Metcalf Village		
<b>Unit Code:</b>	023/030/32	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$802,186		
<b>Equalized Assessed Valuation:</b>	\$631,100		
<b>Population:</b>	189		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$9,750		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,432	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$441	\$1,048	\$581
Revenue Collected During FY 18:	\$50,969	\$310,057	\$126,093
Expenditures During FY 18:	\$43,063	\$288,976	\$119,948
Per Capita Revenue:	\$270	\$884	\$338
Per Capita Expenditures:	\$228	\$828	\$325
Revenues over (under) Expenditures:	\$7,906	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	207.70%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$89,442	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$473	\$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:	\$6,910	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$82,532	-\$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:	<b>\$150,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$794</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$433.493</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2.294</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$448.624</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$38.990</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$2.374</b>	\$670	\$266
Per Capita Expenditures:	<b>\$206</b>	\$690	\$274
Operating Income (loss):	<b>\$409.634</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>2167.28%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$845.023</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$4.471</b>	\$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

<b>Unit Name:</b>	Metropolis City		
<b>Unit Code:</b>	061/020/30	<b>County:</b>	Massac
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$39,823,458		
<b>Equalized Assessed Valuation:</b>	\$54,467,790		
<b>Population:</b>	6,537		
<b>Employees:</b>			
<b>Full Time:</b>	85		
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$4,544,344		

Blended Component Units
Number Submitted = 2
Foreign Fire Insurance Board
Municipal Airport

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,522,377	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,151	\$673	\$514
Revenue Collected During FY 18:	\$9,713,907	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,321,675	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,486	\$872	\$694
Per Capita Expenditures:	\$1,426	\$841	\$704
Revenues over (under) Expenditures:	\$392,232	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	80.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,536,648	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,153	\$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:	\$4,087,755	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,102,899	-\$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:	<b>\$11,301,202</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,729</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$33,536,260</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$5.130</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$13,094,789</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$11,441,585</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$2.003</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$1.750</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,653,204</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>296.78%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$33,956,165</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$5.194</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mettawa Village		
<b>Unit Code:</b>	049/125/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,677,375		
<b>Equalized Assessed Valuation:</b>	\$114,831,865		
<b>Population:</b>	553		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,193,290	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$13,008	\$1,048	\$581
Revenue Collected During FY 18:	\$3,585,644	\$310,057	\$126,093
Expenditures During FY 18:	\$2,660,618	\$288,976	\$119,948
Per Capita Revenue:	\$6,484	\$884	\$338
Per Capita Expenditures:	\$4,811	\$828	\$325
Revenues over (under) Expenditures:	\$925,026	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	305.34%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$8,123,922	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$14,691	\$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:	\$603,714	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$6,953,553	-\$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:	<b>\$2,195,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$3,969</b>	\$965	\$78
General Obligation Debt over EAV:	<b>1.12%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Middletown Village		
<b>Unit Code:</b>	054/045/32	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$329,300		
<b>Equalized Assessed Valuation:</b>	\$2,795,764		
<b>Population:</b>	324		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$11,384		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$284,246	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$877	\$1,048	\$581
Revenue Collected During FY 18:	\$73,751	\$310,057	\$126,093
Expenditures During FY 18:	\$68,093	\$288,976	\$119,948
Per Capita Revenue:	\$228	\$884	\$338
Per Capita Expenditures:	\$210	\$828	\$325
Revenues over (under) Expenditures:	\$5,658	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	425.75%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$289,904	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$895	\$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:	\$41,306	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$248,598	-\$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:	<b>\$</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$108,942</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$336</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$45,491</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$53,976</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$140</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$167</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$8,485</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>186.11%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$100,457</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$310</b>	<b>\$2,415</b>	<b>\$1,072</b>

# 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

<b>Unit Name:</b>	Midlothian Village		
<b>Unit Code:</b>	016/360/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,646,656		
<b>Equalized Assessed Valuation:</b>	\$204,138,203		
<b>Population:</b>	14,634		
<b>Employees:</b>			
<b>Full Time:</b>	70		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$5,662,952		

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:	\$4,359,371	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$298	\$673	\$514
Revenue Collected During FY 18:	\$14,181,756	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,285,183	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$969	\$872	\$694
Per Capita Expenditures:	\$908	\$841	\$704
Revenues over (under) Expenditures:	\$896,573	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	36.95%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,909,393	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$335	\$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:	\$3,020,488	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$30,717,136	-\$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:	<b>\$53,258,595</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$3,639</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>3.74%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$7,745.625</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$529</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$4,189.685</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$3,937.484</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$286</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$269</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$252.201</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>156.53%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$6,163.423</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$421</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Milan Village		
<b>Unit Code:</b>	081/045/32	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,459,551		
<b>Equalized Assessed Valuation:</b>	\$80,079,575		
<b>Population:</b>	5,099		
<b>Employees:</b>			
<b>Full Time:</b>	53		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$2,849,283		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,460,936	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$483	\$673	\$514
Revenue Collected During FY 18:	\$8,695,519	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,850,382	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,705	\$872	\$694
Per Capita Expenditures:	\$2,324	\$841	\$704
Revenues over (under) Expenditures:	-\$3,154,863	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	32.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,868,106	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$759	\$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:	\$2,407,321	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,072,875	-\$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:	<b>\$12,163,452</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$2,385</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>3.38%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$5,799,638</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.137</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,977,166</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,971,287</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$388</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$387</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$5,879</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>280.42%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$5,527,954</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.084</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Milford Village		
<b>Unit Code:</b>	038/075/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,060,070		
<b>Equalized Assessed Valuation:</b>	\$6,814,170		
<b>Population:</b>	1,369		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$317,225		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$40,635	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$30	\$673	\$514
Revenue Collected During FY 18:	\$515,197	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$472,251	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$376	\$872	\$694
Per Capita Expenditures:	\$345	\$841	\$704
Revenues over (under) Expenditures:	\$42,946	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	0.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,311	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2	\$718	\$539

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$2,311	\$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:	\$	-\$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:	\$1,945,058	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,421	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,075,995	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$947,042	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$786	\$550	\$393
Per Capita Expenditures:	\$692	\$502	\$369
Operating Income (loss):	\$128,953	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	219.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,074,011	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,515	\$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

<b>Unit Name:</b>	Mill Creek Village		
<b>Unit Code:</b>	091/035/32	<b>County:</b>	Union
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$25,000		
<b>Equalized Assessed Valuation:</b>	\$200,000		
<b>Population:</b>	60		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,851	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$331	\$1,048	\$581
Revenue Collected During FY 18:	\$14,849	\$310,057	\$126,093
Expenditures During FY 18:	\$9,095	\$288,976	\$119,948
Per Capita Revenue:	\$247	\$884	\$338
Per Capita Expenditures:	\$152	\$828	\$325
Revenues over (under) Expenditures:	\$5,754	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	281.53%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$25,605	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$427	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$25,607	\$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

<b>Unit Name:</b>	Mill Shoals Village		
<b>Unit Code:</b>	097/035/32	<b>County:</b>	White
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$233,000		
<b>Equalized Assessed Valuation:</b>	\$800,167		
<b>Population:</b>	215		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$45,948		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,155	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$522	\$1,048	\$581
Revenue Collected During FY 18:	\$57,841	\$310,057	\$126,093
Expenditures During FY 18:	\$79,036	\$288,976	\$119,948
Per Capita Revenue:	\$269	\$884	\$338
Per Capita Expenditures:	\$368	\$828	\$325
Revenues over (under) Expenditures:	-\$21,195	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	141.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$111,775	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$520	\$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:	\$6,993	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$41,414	-\$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:	<b>\$40,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$186</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$626.312</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2.913</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$78.164</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$131.985</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$364</b>	\$670	\$266
Per Capita Expenditures:	<b>\$614</b>	\$690	\$274
Operating Income (loss):	<b>-\$53.821</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>433.75%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$572.491</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$2.663</b>	\$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

<b>Unit Name:</b>	Millbrook Village		
<b>Unit Code:</b>	047/012/32	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$58,958		
<b>Equalized Assessed Valuation:</b>	\$8,578,127		
<b>Population:</b>	335		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$469,150	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,400	\$1,048	\$581
Revenue Collected During FY 18:	\$99,312	\$310,057	\$126,093
Expenditures During FY 18:	\$43,188	\$288,976	\$119,948
Per Capita Revenue:	\$296	\$884	\$338
Per Capita Expenditures:	\$129	\$828	\$325
Revenues over (under) Expenditures:	\$56,124	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1216.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$525,274	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,568	\$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:	\$37,791	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$487,483	-\$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

<b>Unit Name:</b>	Milledgeville Village		
<b>Unit Code:</b>	008/020/32	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,697,600		
<b>Equalized Assessed Valuation:</b>	\$8,013,751		
<b>Population:</b>	966		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$280,419		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$561,123	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$581	\$1,048	\$581
Revenue Collected During FY 18:	\$1,983,615	\$310,057	\$126,093
Expenditures During FY 18:	\$2,283,502	\$288,976	\$119,948
Per Capita Revenue:	\$2,053	\$884	\$338
Per Capita Expenditures:	\$2,364	\$828	\$325
Revenues over (under) Expenditures:	-\$299,887	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	11.35%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$259,236	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$268	\$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:	\$293,900	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$49,558	-\$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:	<b>\$595,796</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$617</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,230,012</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,309</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$411,250</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$446,364</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$426</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$462</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$35,114</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>492.18%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$2,196,898</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$2,274</b>	<b>\$2,415</b>	<b>\$1,072</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Millington Village		
<b>Unit Code:</b>	047/015/32	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$427,041		
<b>Equalized Assessed Valuation:</b>	\$4,937,214		
<b>Population:</b>	617		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$12,261		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$190,777	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$309	\$1,048	\$581
Revenue Collected During FY 18:	\$137,465	\$310,057	\$126,093
Expenditures During FY 18:	\$114,706	\$288,976	\$119,948
Per Capita Revenue:	\$223	\$884	\$338
Per Capita Expenditures:	\$186	\$828	\$325
Revenues over (under) Expenditures:	\$22,759	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	186.16%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$213,536	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$346	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Millstadt Village		
<b>Unit Code:</b>	088/095/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,402,440		
<b>Equalized Assessed Valuation:</b>	\$81,060,610		
<b>Population:</b>	4,020		
<b>Employees:</b>			
<b>Full Time:</b>	15		
<b>Part Time:</b>	66		
<b>Salaries Paid:</b>	\$1,085,783		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$2,483,809</b>	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	<b>\$618</b>	\$673	\$514
Revenue Collected During FY 18:	<b>\$2,846,791</b>	\$6,253,365	\$2,793,093
Expenditures During FY 18:	<b>\$2,592,677</b>	\$6,118,533	\$2,788,549
Per Capita Revenue:	<b>\$708</b>	\$872	\$694
Per Capita Expenditures:	<b>\$645</b>	\$841	\$704
Revenues over (under) Expenditures:	<b>\$254,114</b>	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	<b>104.64%</b>	95.91%	76.33%
Ending Fund Balance for FY 18:	<b>\$2,712,923</b>	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	<b>\$675</b>	\$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:	<b>\$1,612,206</b>	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	<b>\$1,524,895</b>	-\$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:	<b>\$5,655,230</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,407</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$4,141,024</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,030</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,535,150</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,524,807</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$382</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$379</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$10,343</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>273.89%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$4,176,367</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,039</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Milton Village		
<b>Unit Code:</b>	075/050/32	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$197,000		
<b>Equalized Assessed Valuation:</b>	\$1,426,421		
<b>Population:</b>	270		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$6,193		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,971	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$667	\$1,048	\$581
Revenue Collected During FY 18:	\$100,751	\$310,057	\$126,093
Expenditures During FY 18:	\$56,663	\$288,976	\$119,948
Per Capita Revenue:	\$373	\$884	\$338
Per Capita Expenditures:	\$210	\$828	\$325
Revenues over (under) Expenditures:	\$44,088	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	395.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$224,059	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$830	\$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:	\$108,500	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$142,405	-\$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:	\$553.303	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.049	\$2,410	\$1,081
Revenue Collected During FY 18:	\$68.189	\$259,125	\$96,372
Expenditures During FY 18:	\$100.642	\$253,615	\$101,344
Per Capita Revenue:	\$253	\$670	\$266
Per Capita Expenditures:	\$373	\$690	\$274
Operating Income (loss):	-\$32.453	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	517.53%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$520.850	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.929	\$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

<b>Unit Name:</b>	Mineral Village		
<b>Unit Code:</b>	006/070/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$445,748		
<b>Equalized Assessed Valuation:</b>	\$1,491,202		
<b>Population:</b>	237		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$7,230		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$273,596	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,154	\$1,048	\$581
Revenue Collected During FY 18:	\$78,043	\$310,057	\$126,093
Expenditures During FY 18:	\$67,047	\$288,976	\$119,948
Per Capita Revenue:	\$329	\$884	\$338
Per Capita Expenditures:	\$283	\$828	\$325
Revenues over (under) Expenditures:	\$10,996	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	424.78%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$284,801	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,202	\$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:	\$34,097	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$250,704	-\$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:	\$449.686	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.897	\$2,410	\$1,081
Revenue Collected During FY 18:	\$63.180	\$259,125	\$96,372
Expenditures During FY 18:	\$57.247	\$253,615	\$101,344
Per Capita Revenue:	\$267	\$670	\$266
Per Capita Expenditures:	\$242	\$690	\$274
Operating Income (loss):	\$5.933	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	795.52%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$455.410	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.922	\$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

<b>Unit Name:</b>	Minier Village		
<b>Unit Code:</b>	090/055/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,492,788		
<b>Equalized Assessed Valuation:</b>	\$18,475,608		
<b>Population:</b>	1,252		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$412,811		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$907,219	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$725	\$673	\$514
Revenue Collected During FY 18:	\$595,310	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$835,519	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$475	\$872	\$694
Per Capita Expenditures:	\$667	\$841	\$704
Revenues over (under) Expenditures:	-\$240,209	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	78.22%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$653,571	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$522	\$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:	\$142,289	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$670,665	-\$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:	\$1,195,134	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$955	\$1,692	\$1,322
Revenue Collected During FY 18:	\$322,357	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$401,396	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$257	\$550	\$393
Per Capita Expenditures:	\$321	\$502	\$369
Operating Income (loss):	-\$79,039	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	281.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,129,534	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$902	\$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

<b>Unit Name:</b>	Minonk City		
<b>Unit Code:</b>	102/050/30	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,288,403		
<b>Equalized Assessed Valuation:</b>	\$24,462,616		
<b>Population:</b>	2,006		
<b>Employees:</b>			
	<b>Full Time:</b>	15	
	<b>Part Time:</b>	46	
	<b>Salaries Paid:</b>	\$881,402	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,953,659	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$974	\$673	\$514
Revenue Collected During FY 18:	\$1,793,287	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,414,726	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$894	\$872	\$694
Per Capita Expenditures:	\$705	\$841	\$704
Revenues over (under) Expenditures:	\$378,561	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	160.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,268,470	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,131	\$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:	\$1,210,286	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,225,896	-\$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:	<b>\$1,154,042</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$575</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.82%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,112,205</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,053</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,080,189</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$919,759</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$538</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$459</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$160,430</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>254.02%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$2,336,385</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,165</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Minooka Village		
<b>Unit Code:</b>	032/060/32	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,851,578		
<b>Equalized Assessed Valuation:</b>	\$318,947,436		
<b>Population:</b>	10,924		
<b>Employees:</b>			
<b>Full Time:</b>	39		
<b>Part Time:</b>	47		
<b>Salaries Paid:</b>	\$2,734,115		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,917,975	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$359	\$673	\$514
Revenue Collected During FY 18:	\$6,895,100	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,140,951	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$631	\$872	\$694
Per Capita Expenditures:	\$562	\$841	\$704
Revenues over (under) Expenditures:	\$754,149	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.58%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,334,073	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$397	\$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:	\$6,157,059	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$411,141	-\$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:	<b>\$8,875,000</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$812</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$23,570,342</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2.158</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$3,908,704</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$2,849,104</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$358</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$261</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,059,600</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>843.09%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$24,020,587</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2.199</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Modesto Village		
<b>Unit Code:</b>	056/070/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$116,500		
<b>Equalized Assessed Valuation:</b>	\$1,766,967		
<b>Population:</b>	189		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$13,843	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$147,394	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$780	\$1,048	\$581
Revenue Collected During FY 18:	\$59,430	\$310,057	\$126,093
Expenditures During FY 18:	\$58,631	\$288,976	\$119,948
Per Capita Revenue:	\$314	\$884	\$338
Per Capita Expenditures:	\$310	\$828	\$325
Revenues over (under) Expenditures:	\$799	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	246.79%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$144,693	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$766	\$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:	\$34,924	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$109,769	-\$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:	<b>\$109,801</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$581</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$216.969</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.148</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$41.114</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$66.296</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$218</b>	\$670	\$266
Per Capita Expenditures:	<b>\$351</b>	\$690	\$274
Operating Income (loss):	<b>-\$25.182</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>294.57%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$195.287</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$1.033</b>	\$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

<b>Unit Name:</b>	Mokena Village		
<b>Unit Code:</b>	099/070/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$23,083,180		
<b>Equalized Assessed Valuation:</b>	\$778,461,163		
<b>Population:</b>	20,305		
<b>Employees:</b>			
<b>Full Time:</b>	72		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$6,599,439		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,354,164	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$264	\$673	\$514
Revenue Collected During FY 18:	\$14,298,620	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,125,956	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$704	\$872	\$694
Per Capita Expenditures:	\$548	\$841	\$704
Revenues over (under) Expenditures:	\$3,172,664	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	49.68%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,526,828	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$272	\$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:	\$2,244,927	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$14,888,476	-\$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:	<b>\$5,327,185</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$262</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.62%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$33,843,044</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.667</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$10,137,420</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$8,973,022</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$499</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$442</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,164,398</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>386.16%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$34,650,442</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.706</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Moline City		
<b>Unit Code:</b>	081/050/30	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$145,866,295		
<b>Equalized Assessed Valuation:</b>	\$762,056,414		
<b>Population:</b>	42,231		
<b>Employees:</b>			
<b>Full Time:</b>	386		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$25,177,020		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,476,376	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$343	\$548	\$516
Revenue Collected During FY 18:	\$59,077,549	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$58,085,535	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,399	\$1,126	\$1,099
Per Capita Expenditures:	\$1,375	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$992,014	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	31.56%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$18,333,269	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$434	\$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:	\$6,516,623	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$123,364,769	-\$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:	<b>\$229,522,103</b>	\$133,916,165	\$70,239,988
Per Capita Debt:	<b>\$5,435</b>	\$2,479	\$1,921
General Obligation Debt over EAV:	<b>5.22%</b>	4.32%	3.17%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$100.290.048</b>	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2.375</b>	\$1,462	\$1,218
Revenue Collected During FY 18:	<b>\$23.376.442</b>	\$24,290,971	\$14,588,302
Expenditures During FY 18:	<b>\$21.050.058</b>	\$22,488,446	\$13,927,615
Per Capita Revenue:	<b>\$554</b>	\$455	\$319
Per Capita Expenditures:	<b>\$498</b>	\$427	\$321
Operating Income (loss):	<b>\$2.326.384</b>	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	<b>493.43%</b>	422.35%	353.51%
Ending Retained Earnings for FY 17:	<b>\$103.866.432</b>	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	<b>\$2.459</b>	\$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

<b>Unit Name:</b>	Momence City		
<b>Unit Code:</b>	046/070/30	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,999,350		
<b>Equalized Assessed Valuation:</b>	\$53,492,249		
<b>Population:</b>	3,739		
<b>Employees:</b>			
<b>Full Time:</b>	26		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$1,026,176		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$605,012	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$162	\$673	\$514
Revenue Collected During FY 18:	\$2,880,010	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,890,506	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$770	\$872	\$694
Per Capita Expenditures:	\$773	\$841	\$704
Revenues over (under) Expenditures:	-\$10,496	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	20.16%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$582,743	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$156	\$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:	\$134,959	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$462,680	-\$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:	<b>\$1,613,364</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$431</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$4,432,042</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.185</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,608,636</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,710,203</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$430</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$457</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$101,567</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>253.21%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$4,330,475</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.158</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Monee Village		
<b>Unit Code:</b>	099/075/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,408,170		
<b>Equalized Assessed Valuation:</b>	\$104,626,315		
<b>Population:</b>	5,119		
<b>Employees:</b>			
<b>Full Time:</b>		31	
<b>Part Time:</b>		21	
<b>Salaries Paid:</b>		\$2,393,528	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,291,454	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,034	\$673	\$514
Revenue Collected During FY 18:	\$5,596,279	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,689,379	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,093	\$872	\$694
Per Capita Expenditures:	\$1,307	\$841	\$704
Revenues over (under) Expenditures:	-\$1,093,100	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	62.76%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,198,354	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$820	\$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:	\$9,417,952	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,313,655	-\$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:	<b>\$7,510,012</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,467</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>5.76%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$6,160,717</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.204</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,877,663</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$2,199,626</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$367</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$430</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$321,963</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>265.44%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$5,838,754</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.141</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Monmouth City		
<b>Unit Code:</b>	094/025/30	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,583,338		
<b>Equalized Assessed Valuation:</b>	\$78,970,000		
<b>Population:</b>	9,527		
<b>Employees:</b>			
<b>Full Time:</b>	52		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$3,381,107		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,993,693	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$314	\$673	\$514
Revenue Collected During FY 18:	\$7,850,015	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,293,578	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$824	\$872	\$694
Per Capita Expenditures:	\$871	\$841	\$704
Revenues over (under) Expenditures:	-\$443,563	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	31.30%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,595,661	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$272	\$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:	\$1,829,563	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$17,031,016	-\$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:	<b>\$35,450,593</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$3,721</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>40.35%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$10,779,188</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.131</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$5,482,668</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$5,533,983</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$575</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$581</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$51,315</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>189.65%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$10,494,954</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.102</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Monroe Center Village		
<b>Unit Code:</b>	071/054/32	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$642,923		
<b>Equalized Assessed Valuation:</b>	\$5,651,434		
<b>Population:</b>	471		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$25,220		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$367,038	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$779	\$1,048	\$581
Revenue Collected During FY 18:	\$236,986	\$310,057	\$126,093
Expenditures During FY 18:	\$197,250	\$288,976	\$119,948
Per Capita Revenue:	\$503	\$884	\$338
Per Capita Expenditures:	\$419	\$828	\$325
Revenues over (under) Expenditures:	\$39,736	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	206.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$406,774	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$864	\$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:	\$43,952	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$362,823	-\$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

<b>Unit Name:</b>	Montgomery Village		
<b>Unit Code:</b>	045/065/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$30,776,948		
<b>Equalized Assessed Valuation:</b>	\$423,888,453		
<b>Population:</b>	18,438		
<b>Employees:</b>			
<b>Full Time:</b>	60		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$5,341,798		

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:	\$7,302,181	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$396	\$673	\$514
Revenue Collected During FY 18:	\$11,178,887	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,801,725	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$606	\$872	\$694
Per Capita Expenditures:	\$640	\$841	\$704
Revenues over (under) Expenditures:	-\$622,838	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.48%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,901,649	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$374	\$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:	\$2,907,601	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,456,249	-\$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:	<b>\$29,522,943</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,601</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$23,685,818</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.285</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$6,077,987</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$7,437,620</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$330</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$403</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$1,359,633</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>300.18%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$22,326,185</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,211</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Monticello City		
<b>Unit Code:</b>	074/045/30	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$18,681,982		
<b>Equalized Assessed Valuation:</b>	\$122,336,723		
<b>Population:</b>	5,555		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	145		
<b>Salaries Paid:</b>	\$2,088,455		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,241,096	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,844	\$673	\$514
Revenue Collected During FY 18:	\$5,026,245	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,429,510	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$905	\$872	\$694
Per Capita Expenditures:	\$977	\$841	\$704
Revenues over (under) Expenditures:	-\$403,265	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	192.78%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,467,207	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,884	\$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:	\$6,284,784	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,171,485	-\$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:	<b>\$14,636,787</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$2,635</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>1.87%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,543,805</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$458</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,674,103</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,351,262</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$301</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$243</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$322,841</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>205.33%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$2,774,546</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$499</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Montrose Village		
<b>Unit Code:</b>	025/040/32	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$885,950		
<b>Equalized Assessed Valuation:</b>	\$2,513,098		
<b>Population:</b>	259		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$74,191		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$385,615	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,489	\$1,048	\$581
Revenue Collected During FY 18:	\$155,005	\$310,057	\$126,093
Expenditures During FY 18:	\$135,495	\$288,976	\$119,948
Per Capita Revenue:	\$598	\$884	\$338
Per Capita Expenditures:	\$523	\$828	\$325
Revenues over (under) Expenditures:	\$19,510	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	272.38%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$369,063	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,425	\$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:	\$369,063	-\$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:	<b>\$319,776</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$1,235</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,387,122</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$5,356</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$736,573</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$160,737</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$2,844</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$621</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>\$575,836</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>1243.66%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$1,999,020</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$7,718</b>	<b>\$2,415</b>	<b>\$1,072</b>

# 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

<b>Unit Name:</b>	Morris City		
<b>Unit Code:</b>	032/065/30	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$41,879,113		
<b>Equalized Assessed Valuation:</b>	\$284,942,500		
<b>Population:</b>	13,636		
<b>Employees:</b>			
<b>Full Time:</b>	71		
<b>Part Time:</b>	26		
<b>Salaries Paid:</b>	\$5,724,270		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,466,652	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,354	\$673	\$514
Revenue Collected During FY 18:	\$16,740,595	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,936,057	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,228	\$872	\$694
Per Capita Expenditures:	\$1,242	\$841	\$704
Revenues over (under) Expenditures:	-\$195,462	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	107.88%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$18,271,190	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,340	\$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:	\$9,977,214	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,416,804	-\$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:	<b>\$4,927,476</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$361</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$34,668,240</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,542</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$5,710,996</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$5,616,870</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$419</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$412</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$94,126</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>618.89%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$34,762,366</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2,549</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Morrison City		
<b>Unit Code:</b>	098/040/30	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,759,434		
<b>Equalized Assessed Valuation:</b>	\$53,635,529		
<b>Population:</b>	4,136		
<b>Employees:</b>			
<b>Full Time:</b>	32		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$1,256,140		

Blended Component Units
Number Submitted = 1
Odell Public Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,312,289	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$559	\$673	\$514
Revenue Collected During FY 18:	\$2,356,764	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,499,885	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$570	\$872	\$694
Per Capita Expenditures:	\$604	\$841	\$704
Revenues over (under) Expenditures:	-\$143,121	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	99.27%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,481,686	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$600	\$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:	\$1,838,343	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$355,845	-\$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:	<b>\$17,531,152</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$4,239</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>3.65%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$10,888,799</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,633</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$3,850,710</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$2,298,219</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$931</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$556</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,552,491</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>540.26%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$12,416,290</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$3,002</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Morrisonville Village		
<b>Unit Code:</b>	011/035/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,152,950		
<b>Equalized Assessed Valuation:</b>	\$9,569,614		
<b>Population:</b>	1,033		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$233,603		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$716,665</b>	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	<b>\$694</b>	\$673	\$514
Revenue Collected During FY 18:	<b>\$501,285</b>	\$6,253,365	\$2,793,093
Expenditures During FY 18:	<b>\$507,023</b>	\$6,118,533	\$2,788,549
Per Capita Revenue:	<b>\$485</b>	\$872	\$694
Per Capita Expenditures:	<b>\$491</b>	\$841	\$704
Revenues over (under) Expenditures:	<b>-\$5,738</b>	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	<b>140.22%</b>	95.91%	76.33%
Ending Fund Balance for FY 18:	<b>\$710,927</b>	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	<b>\$688</b>	\$718	\$539

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$355,516</b>	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	<b>\$355,411</b>	-\$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:	<b>\$63,874</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$62</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$473.970</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$459</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$310.111</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$428.724</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$300</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$415</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$118.613</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>82.89%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$355.357</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$344</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Morton Village		
<b>Unit Code:</b>	090/060/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$29,883,663		
<b>Equalized Assessed Valuation:</b>	\$491,901,723		
<b>Population:</b>	16,499		
<b>Employees:</b>			
	<b>Full Time:</b>	79	
	<b>Part Time:</b>	84	
	<b>Salaries Paid:</b>	\$6,095,643	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$8,888,138</b>	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	<b>\$539</b>	\$673	\$514
Revenue Collected During FY 18:	<b>\$12,826,732</b>	\$6,253,365	\$2,793,093
Expenditures During FY 18:	<b>\$12,090,850</b>	\$6,118,533	\$2,788,549
Per Capita Revenue:	<b>\$777</b>	\$872	\$694
Per Capita Expenditures:	<b>\$733</b>	\$841	\$704
Revenues over (under) Expenditures:	<b>\$735,882</b>	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	<b>79.73%</b>	95.91%	76.33%
Ending Fund Balance for FY 18:	<b>\$9,640,630</b>	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	<b>\$584</b>	\$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:	<b>\$3,830,277</b>	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	<b>\$5,810,353</b>	-\$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:	<b>\$1,600,001</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$97</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$61,384,910</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3,721</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$15,481,702</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$13,375,683</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$938</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$811</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$2,106,019</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>474.67%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$63,490,929</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$3,848</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Morton Grove Village		
<b>Unit Code:</b>	016/365/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$60,728,035		
<b>Equalized Assessed Valuation:</b>	\$812,998,812		
<b>Population:</b>	23,413		
<b>Employees:</b>			
<b>Full Time:</b>	151		
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$15,290,735		

Blended Component Units
Number Submitted = 3
Firefighters' Pension
Municipal Employees' Retirement
Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,537,447	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$963	\$673	\$514
Revenue Collected During FY 18:	\$35,015,378	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$34,232,597	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,496	\$872	\$694
Per Capita Expenditures:	\$1,462	\$841	\$704
Revenues over (under) Expenditures:	\$782,781	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$23,156,445	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$989	\$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:	\$15,740,469	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$93,830,870	-\$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:	<b>\$15,587,994</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$666</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>1.88%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$8,332,713</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$356</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$10,686,261</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$10,505,070</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$456</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$449</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$181,191</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>68.49%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$7,194,823</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$307</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mound City City		
<b>Unit Code:</b>	077/015/30	<b>County:</b>	Pulaski
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$478,077		
<b>Equalized Assessed Valuation:</b>	\$6,136,272		
<b>Population:</b>	571		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$155,144		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$818,527	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,433	\$1,048	\$581
Revenue Collected During FY 18:	\$436,129	\$310,057	\$126,093
Expenditures During FY 18:	\$421,858	\$288,976	\$119,948
Per Capita Revenue:	\$764	\$884	\$338
Per Capita Expenditures:	\$739	\$828	\$325
Revenues over (under) Expenditures:	\$14,271	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	205.71%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$867,783	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,520	\$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:	\$807,728	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$60,055	-\$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:	<b>\$626,054</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$1,096</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$883,746</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,548</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$188,455</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$235,047</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$330</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$412</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$46,592</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>356.22%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$837,292</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$1,466</b>	<b>\$2,415</b>	<b>\$1,072</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mound Station Village		
<b>Unit Code:</b>	005/010/32	<b>County:</b>	Brown
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$45,089		
<b>Equalized Assessed Valuation:</b>	\$904,029		
<b>Population:</b>	122		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$9,183		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,977	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$393	\$1,048	\$581
Revenue Collected During FY 18:	\$28,925	\$310,057	\$126,093
Expenditures During FY 18:	\$31,085	\$288,976	\$119,948
Per Capita Revenue:	\$237	\$884	\$338
Per Capita Expenditures:	\$255	\$828	\$325
Revenues over (under) Expenditures:	-\$2,160	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	155.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$48,266	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$396	\$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:	\$48,266	-\$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:	<b>\$51,432</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$422</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$52.897</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$434</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$18.940</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$16.227</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$155</b>	\$670	\$266
Per Capita Expenditures:	<b>\$133</b>	\$690	\$274
Operating Income (loss):	<b>\$2.713</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>327.73%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$53.181</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$436</b>	\$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

<b>Unit Name:</b>	Mounds City		
<b>Unit Code:</b>	077/020/30	<b>County:</b>	Pulaski
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2		
<b>Equalized Assessed Valuation:</b>	\$3,080,497		
<b>Population:</b>	810		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$364,337		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$464,020	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$573	\$1,048	\$581
Revenue Collected During FY 18:	\$615,264	\$310,057	\$126,093
Expenditures During FY 18:	\$721,409	\$288,976	\$119,948
Per Capita Revenue:	\$760	\$884	\$338
Per Capita Expenditures:	\$891	\$828	\$325
Revenues over (under) Expenditures:	-\$106,145	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	64.95%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$468,546	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$578	\$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:	\$56,940	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$420,225	-\$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:	<b>\$374,915</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$463</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$270.623</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$334</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$421.703</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$542.854</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$521</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$670</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$121.151</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>30.30%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$164.468</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$203</b>	<b>\$2,415</b>	<b>\$1,072</b>

# 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

<b>Unit Name:</b>	Moweaqua Village		
<b>Unit Code:</b>	086/025/32	<b>County:</b>	Shelby
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,626,500		
<b>Equalized Assessed Valuation:</b>	\$18,746,572		
<b>Population:</b>	1,828		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	49		
<b>Salaries Paid:</b>	\$528,091		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,952,616	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,068	\$673	\$514
Revenue Collected During FY 18:	\$940,774	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$680,591	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$515	\$872	\$694
Per Capita Expenditures:	\$372	\$841	\$704
Revenues over (under) Expenditures:	\$260,183	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	315.22%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,145,387	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,174	\$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:	\$727,585	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,417,802	-\$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:	<b>\$3,505,071</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,917</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$3,034,395</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,660</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$911,523</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$932,764</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$499</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$510</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$21,241</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>330.26%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$3,080,566</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,685</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mt. Auburn Village		
<b>Unit Code:</b>	011/040/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$484,500		
<b>Equalized Assessed Valuation:</b>	\$5,368,790		
<b>Population:</b>	475		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$100,684		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$153,025	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$322	\$1,048	\$581
Revenue Collected During FY 18:	\$159,963	\$310,057	\$126,093
Expenditures During FY 18:	\$177,366	\$288,976	\$119,948
Per Capita Revenue:	\$337	\$884	\$338
Per Capita Expenditures:	\$373	\$828	\$325
Revenues over (under) Expenditures:	-\$17,403	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	75.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$133,947	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$282	\$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:	\$13,569	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$120,378	-\$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:	<b>\$182,863</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$385</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$382.065</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$804</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$124.738</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$136.452</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$263</b>	\$670	\$266
Per Capita Expenditures:	<b>\$287</b>	\$690	\$274
Operating Income (loss):	<b>-\$11.714</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>272.64%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$372.026</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$783</b>	\$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

<b>Unit Name:</b>	Mt. Carmel City		
<b>Unit Code:</b>	093/025/30	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,134,585		
<b>Equalized Assessed Valuation:</b>	\$65,754,647		
<b>Population:</b>	6,993		
<b>Employees:</b>			
<b>Full Time:</b>	52		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$2,659,187		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,945,298	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$564	\$673	\$514
Revenue Collected During FY 18:	\$3,764,358	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,376,977	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$538	\$872	\$694
Per Capita Expenditures:	\$483	\$841	\$704
Revenues over (under) Expenditures:	\$387,381	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	264.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,926,602	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,277	\$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:	\$2,537,368	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,681,209	-\$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:	<b>\$1,934,400</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$277</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.23%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$5,944,671</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$850</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$3,491,420</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$3,018,163</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$499</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$432</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$473,257</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>223.23%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$6,737,335</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$963</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Mt. Carroll City		
<b>Unit Code:</b>	008/025/30	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,760,025		
<b>Equalized Assessed Valuation:</b>	\$14,204,063		
<b>Population:</b>	1,634		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$540,155		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$702,461	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$430	\$673	\$514
Revenue Collected During FY 18:	\$1,070,617	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,130,266	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$655	\$872	\$694
Per Capita Expenditures:	\$692	\$841	\$704
Revenues over (under) Expenditures:	-\$59,649	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	53.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$606,256	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$371	\$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:	\$588,951	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$130,199	-\$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:	<b>\$2,842,449</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,740</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,313,090</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$804</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$926,462</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$834,709</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$567</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$511</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$91,753</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>172.68%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$1,441,399</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$882</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mt. Clare Village		
<b>Unit Code:</b>	056/075/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$437,200		
<b>Equalized Assessed Valuation:</b>	\$2,813,694		
<b>Population:</b>	278		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$64,722		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$350,894	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,262	\$1,048	\$581
Revenue Collected During FY 18:	\$165,499	\$310,057	\$126,093
Expenditures During FY 18:	\$98,920	\$288,976	\$119,948
Per Capita Revenue:	\$595	\$884	\$338
Per Capita Expenditures:	\$356	\$828	\$325
Revenues over (under) Expenditures:	\$66,579	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	362.39%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$358,473	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,289	\$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:	\$20,927	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$337,546	-\$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:	\$599,044	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.155	\$2,410	\$1,081
Revenue Collected During FY 18:	\$90.109	\$259,125	\$96,372
Expenditures During FY 18:	\$121.877	\$253,615	\$101,344
Per Capita Revenue:	\$324	\$670	\$266
Per Capita Expenditures:	\$438	\$690	\$274
Operating Income (loss):	-\$31.768	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	513.86%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$626.276	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.253	\$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

<b>Unit Name:</b>	Mt. Erie Village		
<b>Unit Code:</b>	096/040/32	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$62,603		
<b>Equalized Assessed Valuation:</b>	\$700,296		
<b>Population:</b>	87		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$15,430		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,364	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$119	\$1,048	\$581
Revenue Collected During FY 18:	\$32,745	\$310,057	\$126,093
Expenditures During FY 18:	\$23,433	\$288,976	\$119,948
Per Capita Revenue:	\$376	\$884	\$338
Per Capita Expenditures:	\$269	\$828	\$325
Revenues over (under) Expenditures:	\$9,312	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	83.97%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$19,676	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$226	\$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:	\$6,958	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$12,718	-\$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:	\$65.133	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$749	\$2,410	\$1,081
Revenue Collected During FY 18:	\$27.269	\$259,125	\$96,372
Expenditures During FY 18:	\$39.170	\$253,615	\$101,344
Per Capita Revenue:	\$313	\$670	\$266
Per Capita Expenditures:	\$450	\$690	\$274
Operating Income (loss):	-\$11.901	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	135.90%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$53.232	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$612	\$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

<b>Unit Name:</b>	Mt. Morris Village		
<b>Unit Code:</b>	071/040/32	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$9,432,920		
<b>Equalized Assessed Valuation:</b>	\$24,099,384		
<b>Population:</b>	2,905		
<b>Employees:</b>			
<b>Full Time:</b>		10	
<b>Part Time:</b>		12	
<b>Salaries Paid:</b>		\$848,597	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$1,074,553</b>	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	<b>\$370</b>	\$673	\$514
Revenue Collected During FY 18:	<b>\$1,461,702</b>	\$6,253,365	\$2,793,093
Expenditures During FY 18:	<b>\$1,406,443</b>	\$6,118,533	\$2,788,549
Per Capita Revenue:	<b>\$503</b>	\$872	\$694
Per Capita Expenditures:	<b>\$484</b>	\$841	\$704
Revenues over (under) Expenditures:	<b>\$55,259</b>	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	<b>80.59%</b>	95.91%	76.33%
Ending Fund Balance for FY 18:	<b>\$1,133,412</b>	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	<b>\$390</b>	\$718	\$539

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$381,512</b>	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	<b>\$751,900</b>	-\$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:	<b>\$8,233,696</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$2,834</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$10,735,142</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3.695</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,445,339</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,391,324</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$498</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$479</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$54,015</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>775.20%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$10,785,557</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$3.713</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Mt. Olive City		
<b>Unit Code:</b>	056/080/30	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,482,000		
<b>Equalized Assessed Valuation:</b>	\$16,003,531		
<b>Population:</b>	2,099		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$709,639		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$202,992	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$97	\$673	\$514
Revenue Collected During FY 18:	\$1,090,580	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,076,266	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$520	\$872	\$694
Per Capita Expenditures:	\$513	\$841	\$704
Revenues over (under) Expenditures:	\$14,314	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	27.96%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$300,872	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$143	\$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:	\$231,782	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$37,090	-\$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:	<b>\$993,390</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$473</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>6.21%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,555,215</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$741</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$862,977</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$836,153</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$411</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$398</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$26,824</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>179.21%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$1,498,472</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$714</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Mt. Prospect Village		
<b>Unit Code:</b>	016/370/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$143,706,674		
<b>Equalized Assessed Valuation:</b>	\$1,670,725,439		
<b>Population:</b>	54,167		
<b>Employees:</b>			
<b>Full Time:</b>	319		
<b>Part Time:</b>	79		
<b>Salaries Paid:</b>	\$30,071,129		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,217,568	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$521	\$548	\$516
Revenue Collected During FY 18:	\$67,596,024	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$72,572,527	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,248	\$1,126	\$1,099
Per Capita Expenditures:	\$1,340	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$4,976,503	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	38.87%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$28,205,553	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$521	\$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:	\$7,065,413	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$107,779,949	-\$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:	<b>\$242,890,148</b>	<b>\$133,916,165</b>	<b>\$70,239,988</b>
Per Capita Debt:	<b>\$4,484</b>	<b>\$2,479</b>	<b>\$1,921</b>
General Obligation Debt over EAV:	<b>5.53%</b>	<b>4.32%</b>	<b>3.17%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$42,032,662</b>	<b>\$73,536,684</b>	<b>\$49,429,530</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$776</b>	<b>\$1,462</b>	<b>\$1,218</b>
Revenue Collected During FY 18:	<b>\$14,841,680</b>	<b>\$24,290,971</b>	<b>\$14,588,302</b>
Expenditures During FY 18:	<b>\$15,726,254</b>	<b>\$22,488,446</b>	<b>\$13,927,615</b>
Per Capita Revenue:	<b>\$274</b>	<b>\$455</b>	<b>\$319</b>
Per Capita Expenditures:	<b>\$290</b>	<b>\$427</b>	<b>\$321</b>
Operating Income (loss):	<b>-\$884,574</b>	<b>\$1,802,525</b>	<b>\$802,983</b>
Ratio of Retained Earnings to Expenditures:	<b>259.97%</b>	<b>422.35%</b>	<b>353.51%</b>
Ending Retained Earnings for FY 17:	<b>\$40,883,362</b>	<b>\$74,738,914</b>	<b>\$52,190,477</b>
Per Capita Ending Retained Earnings:	<b>\$755</b>	<b>\$1,483</b>	<b>\$1,222</b>

# 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

<b>Unit Name:</b>	Mt. Pulaski City		
<b>Unit Code:</b>	054/050/30	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$3,853,550		
<b>Equalized Assessed Valuation:</b>	\$17,902,719		
<b>Population:</b>	1,515		
<b>Employees:</b>			
<b>Full Time:</b>		13	
<b>Part Time:</b>		3	
<b>Salaries Paid:</b>	\$379,603		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$488,567	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$322	\$673	\$514
Revenue Collected During FY 18:	\$768,747	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$689,478	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$507	\$872	\$694
Per Capita Expenditures:	\$455	\$841	\$704
Revenues over (under) Expenditures:	\$79,269	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	100.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$692,881	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$457	\$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:	\$215,938	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$476,943	-\$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:	<b>\$653,186</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$431</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$926.086</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$611</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$616.280</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$394.190</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$407</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$260</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$222.090</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>259.55%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$1,023.131</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$675</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Mt. Sterling City		
<b>Unit Code:</b>	005/015/30	<b>County:</b>	Brown
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$7,469,223		
<b>Equalized Assessed Valuation:</b>	\$18,279,245		
<b>Population:</b>	2,025		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$858,459		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,680,294	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$830	\$673	\$514
Revenue Collected During FY 18:	\$1,629,463	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,549,325	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$805	\$872	\$694
Per Capita Expenditures:	\$765	\$841	\$704
Revenues over (under) Expenditures:	\$80,138	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	111.09%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,721,104	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$850	\$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:	\$931,898	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$789,206	-\$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:	<b>\$424,428</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$210</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$6,265,396</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3.094</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,413,842</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,219,953</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$698</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$602</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$193,889</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>529.47%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$6,459,285</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$3.190</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Mt. Vernon City		
<b>Unit Code:</b>	041/035/30	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$48,350,151		
<b>Equalized Assessed Valuation:</b>	\$227,321,413		
<b>Population:</b>	15,277		
<b>Employees:</b>			
<b>Full Time:</b>	160		
<b>Part Time:</b>	90		
<b>Salaries Paid:</b>	\$8,503,464		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,817,167	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,101	\$673	\$514
Revenue Collected During FY 18:	\$23,124,107	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$26,717,069	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,514	\$872	\$694
Per Capita Expenditures:	\$1,749	\$841	\$704
Revenues over (under) Expenditures:	-\$3,592,962	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.68%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,470,256	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$816	\$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:	\$715,220	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$17,806,611	-\$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:	<b>\$63,510,255</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$4,157</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>15.57%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$13,803,762</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$904</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$10,417,868</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$10,141,959</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$682</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$664</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$275,909</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>146.29%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$14,836,180</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$971</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Mt. Zion Village		
<b>Unit Code:</b>	055/045/32	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$10,600,982		
<b>Equalized Assessed Valuation:</b>	\$113,951,245		
<b>Population:</b>	5,875		
<b>Employees:</b>			
<b>Full Time:</b>	27		
<b>Part Time:</b>	46		
<b>Salaries Paid:</b>	\$1,361,014		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,589,042	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$270	\$673	\$514
Revenue Collected During FY 18:	\$2,729,312	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,410,304	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$465	\$872	\$694
Per Capita Expenditures:	\$410	\$841	\$704
Revenues over (under) Expenditures:	\$319,008	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.47%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,626,343	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$277	\$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:	\$712,747	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,376,058	-\$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:	<b>\$6,352,222</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,081</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>1.74%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$5,453,822</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$928</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$2,100,717</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,810,291</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$358</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$308</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$290,426</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>314.00%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$5,684,248</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$968</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Muddy Village		
<b>Unit Code:</b>	082/030/32	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$905,000		
<b>Equalized Assessed Valuation:</b>	\$1,305,910		
<b>Population:</b>	63		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$146,417		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$311,952	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$4,952	\$1,048	\$581
Revenue Collected During FY 18:	\$288,004	\$310,057	\$126,093
Expenditures During FY 18:	\$387,761	\$288,976	\$119,948
Per Capita Revenue:	\$4,571	\$884	\$338
Per Capita Expenditures:	\$6,155	\$828	\$325
Revenues over (under) Expenditures:	-\$99,757	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	47.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$184,494	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,928	\$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:	\$5,675	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$178,819	-\$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:	<b>\$294,696</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$4,678</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$428.924</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$6.808</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$151.515</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$103.224</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$2.405</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$1.638</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>\$48.291</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>497.35%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$513.382</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$8.149</b>	<b>\$2,415</b>	<b>\$1,072</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Mulberry Grove Village		
<b>Unit Code:</b>	003/015/32	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$530,051		
<b>Equalized Assessed Valuation:</b>	\$3,976,379		
<b>Population:</b>	634		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$113,731		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$138,852	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$219	\$1,048	\$581
Revenue Collected During FY 18:	\$234,689	\$310,057	\$126,093
Expenditures During FY 18:	\$229,917	\$288,976	\$119,948
Per Capita Revenue:	\$370	\$884	\$338
Per Capita Expenditures:	\$363	\$828	\$325
Revenues over (under) Expenditures:	\$4,772	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	62.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$143,624	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$227	\$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:	\$101,054	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$42,570	-\$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:	\$719.619	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.135	\$2,410	\$1,081
Revenue Collected During FY 18:	\$212.280	\$259,125	\$96,372
Expenditures During FY 18:	\$220.585	\$253,615	\$101,344
Per Capita Revenue:	\$335	\$670	\$266
Per Capita Expenditures:	\$348	\$690	\$274
Operating Income (loss):	-\$8.305	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	322.47%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$711.314	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.122	\$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

<b>Unit Name:</b>	Muncie Village		
<b>Unit Code:</b>	092/065/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$56,023		
<b>Equalized Assessed Valuation:</b>	\$880,027		
<b>Population:</b>	140		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$4,500		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$262,406	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,874	\$1,048	\$581
Revenue Collected During FY 18:	\$33,929	\$310,057	\$126,093
Expenditures During FY 18:	\$33,909	\$288,976	\$119,948
Per Capita Revenue:	\$242	\$884	\$338
Per Capita Expenditures:	\$242	\$828	\$325
Revenues over (under) Expenditures:	\$20	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	773.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$262,426	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,874	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$234,619	\$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

<b>Unit Name:</b>	Mundelein Village		
<b>Unit Code:</b>	049/130/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$70,489,000		
<b>Equalized Assessed Valuation:</b>	\$846,067,676		
<b>Population:</b>	31,064		
<b>Employees:</b>			
<b>Full Time:</b>	184		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$15,835,493		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,398,522	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$464	\$548	\$516
Revenue Collected During FY 18:	\$31,726,649	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$34,812,435	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,021	\$1,126	\$1,099
Per Capita Expenditures:	\$1,121	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$3,085,786	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	33.41%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$11,630,608	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$374	\$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:	\$4,711,772	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$36,845,316	-\$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:	<b>\$10,502,892</b>	<b>\$133,916,165</b>	<b>\$70,239,988</b>
Per Capita Debt:	<b>\$338</b>	<b>\$2,479</b>	<b>\$1,921</b>
General Obligation Debt over EAV:	<b>1.22%</b>	<b>4.32%</b>	<b>3.17%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$38,626,146</b>	<b>\$73,536,684</b>	<b>\$49,429,530</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,243</b>	<b>\$1,462</b>	<b>\$1,218</b>
Revenue Collected During FY 18:	<b>\$9,760,598</b>	<b>\$24,290,971</b>	<b>\$14,588,302</b>
Expenditures During FY 18:	<b>\$8,731,120</b>	<b>\$22,488,446</b>	<b>\$13,927,615</b>
Per Capita Revenue:	<b>\$314</b>	<b>\$455</b>	<b>\$319</b>
Per Capita Expenditures:	<b>\$281</b>	<b>\$427</b>	<b>\$321</b>
Operating Income (loss):	<b>\$1,029,478</b>	<b>\$1,802,525</b>	<b>\$802,983</b>
Ratio of Retained Earnings to Expenditures:	<b>454.19%</b>	<b>422.35%</b>	<b>353.51%</b>
Ending Retained Earnings for FY 17:	<b>\$39,655,624</b>	<b>\$74,738,914</b>	<b>\$52,190,477</b>
Per Capita Ending Retained Earnings:	<b>\$1,277</b>	<b>\$1,483</b>	<b>\$1,222</b>

# 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

<b>Unit Name:</b>	Murphysboro City		
<b>Unit Code:</b>	039/055/30	<b>County:</b>	Jackson
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,416,723		
<b>Equalized Assessed Valuation:</b>	\$66,140,416		
<b>Population:</b>	7,477		
<b>Employees:</b>			
<b>Full Time:</b>	59		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$3,220,671		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,803,071	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$375	\$673	\$514
Revenue Collected During FY 18:	\$5,716,995	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,840,266	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$765	\$872	\$694
Per Capita Expenditures:	\$647	\$841	\$704
Revenues over (under) Expenditures:	\$876,729	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	63.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,079,800	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$412	\$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:	\$854,682	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,225,118	-\$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:	<b>\$14,600,223</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,953</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$7,459,150</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$998</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$2,690,140</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$3,591,419</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$360</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$480</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$901,279</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>199.30%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$7,157,871</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$957</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Murrayville Village		
<b>Unit Code:</b>	069/040/32	<b>County:</b>	Morgan
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$783,000		
<b>Equalized Assessed Valuation:</b>	\$4,790,586		
<b>Population:</b>	565		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$76,345		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$595,146	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,053	\$1,048	\$581
Revenue Collected During FY 18:	\$208,743	\$310,057	\$126,093
Expenditures During FY 18:	\$222,135	\$288,976	\$119,948
Per Capita Revenue:	\$369	\$884	\$338
Per Capita Expenditures:	\$393	\$828	\$325
Revenues over (under) Expenditures:	-\$13,392	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	261.89%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$581,754	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,030	\$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:	\$312,792	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$315,273	-\$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:	<b>\$141,728</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$251</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$411.722</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$729</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$178.087</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$60.128</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$315</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$106</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>\$117.959</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>880.92%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$529.681</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$937</b>	<b>\$2,415</b>	<b>\$1,072</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Naperville City		
<b>Unit Code:</b>	022/080/30	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$425,155,537		
<b>Equalized Assessed Valuation:</b>	\$6,952,570,228		
<b>Population:</b>	147,449		
<b>Employees:</b>			
<b>Full Time:</b>	949		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$91,689,564		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,081,264	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$265	\$548	\$516
Revenue Collected During FY 18:	\$141,491,066	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$138,584,709	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$960	\$1,126	\$1,099
Per Capita Expenditures:	\$940	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,906,357	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	29.47%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$40,841,232	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$277	\$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:	\$16,901,523	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$91,112,399	-\$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:	<b>\$135,220,000</b>	\$133,916,165	\$70,239,988
Per Capita Debt:	<b>\$917</b>	\$2,479	\$1,921
General Obligation Debt over EAV:	<b>1.94%</b>	4.32%	3.17%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$451,396,303</b>	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3.061</b>	\$1,462	\$1,218
Revenue Collected During FY 18:	<b>\$231,921,225</b>	\$24,290,971	\$14,588,302
Expenditures During FY 18:	<b>\$220,875,003</b>	\$22,488,446	\$13,927,615
Per Capita Revenue:	<b>\$1.573</b>	\$455	\$319
Per Capita Expenditures:	<b>\$1.498</b>	\$427	\$321
Operating Income (loss):	<b>\$11,046,222</b>	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	<b>207.91%</b>	422.35%	353.51%
Ending Retained Earnings for FY 17:	<b>\$459,228,196</b>	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	<b>\$3.114</b>	\$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

<b>Unit Name:</b>	Naplate Village		
<b>Unit Code:</b>	050/065/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,025,056		
<b>Equalized Assessed Valuation:</b>	\$4,154,926		
<b>Population:</b>	482		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	20	
	<b>Salaries Paid:</b>	\$63,911	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$438,425	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$910	\$1,048	\$581
Revenue Collected During FY 18:	\$578,114	\$310,057	\$126,093
Expenditures During FY 18:	\$655,857	\$288,976	\$119,948
Per Capita Revenue:	\$1,199	\$884	\$338
Per Capita Expenditures:	\$1,361	\$828	\$325
Revenues over (under) Expenditures:	-\$77,743	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	53.90%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$353,488	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$733	\$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:	\$179,424	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$174,064	-\$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:	<b>\$756,193</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$1,569</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>3.95%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$863.044</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.791</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$224.060</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$260.626</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$465</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$541</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$36.566</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>319.87%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$833.672</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$1.730</b>	<b>\$2,415</b>	<b>\$1,072</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Naples Town		
<b>Unit Code:</b>	085/035/31	<b>County:</b>	Scott
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$62,500		
<b>Equalized Assessed Valuation:</b>	\$1,744,693		
<b>Population:</b>	137		
<b>Employees:</b>			
<b>Full Time:</b>	14		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$6,920		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,261	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$834	\$1,048	\$581
Revenue Collected During FY 18:	\$46,995	\$310,057	\$126,093
Expenditures During FY 18:	\$28,261	\$288,976	\$119,948
Per Capita Revenue:	\$343	\$884	\$338
Per Capita Expenditures:	\$206	\$828	\$325
Revenues over (under) Expenditures:	\$18,734	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	470.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$133,074	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$971	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$133,073	\$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:	<b>\$10,712</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$78</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# 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

<b>Unit Name:</b>	Nashville City		
<b>Unit Code:</b>	095/035/30	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$17,813,605		
<b>Equalized Assessed Valuation:</b>	\$53,187,841		
<b>Population:</b>	3,077		
<b>Employees:</b>			
<b>Full Time:</b>	41		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$1,736,716		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,963,943	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,288	\$673	\$514
Revenue Collected During FY 18:	\$2,875,004	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,488,251	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$934	\$872	\$694
Per Capita Expenditures:	\$809	\$841	\$704
Revenues over (under) Expenditures:	\$386,753	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	174.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,350,696	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,414	\$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:	\$364,948	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,758,130	-\$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:	<b>\$4,934,159</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,604</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,003,525</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$651</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$4,013,444</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$3,717,575</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$1,304</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$1,208</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$295,869</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>61.85%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$2,299,394</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$747</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Nason City		
<b>Unit Code:</b>	041/040/30	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$27,873		
<b>Equalized Assessed Valuation:</b>	\$1,227,500		
<b>Population:</b>	235		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$4,845		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$236,142	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,005	\$1,048	\$581
Revenue Collected During FY 18:	\$42,861	\$310,057	\$126,093
Expenditures During FY 18:	\$22,179	\$288,976	\$119,948
Per Capita Revenue:	\$182	\$884	\$338
Per Capita Expenditures:	\$94	\$828	\$325
Revenues over (under) Expenditures:	\$20,682	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1157.96%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$256,824	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,093	\$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:	\$11,295	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$245,529	-\$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:	\$152.721	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$650	\$2,410	\$1,081
Revenue Collected During FY 18:	\$45.666	\$259,125	\$96,372
Expenditures During FY 18:	\$41.626	\$253,615	\$101,344
Per Capita Revenue:	\$194	\$670	\$266
Per Capita Expenditures:	\$177	\$690	\$274
Operating Income (loss):	\$4.040	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	376.59%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$156.761	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$667	\$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

<b>Unit Name:</b>	Nauvoo City		
<b>Unit Code:</b>	034/060/30	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,236,310		
<b>Equalized Assessed Valuation:</b>	\$17,327,365		
<b>Population:</b>	1,149		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$340,704		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$988,934	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$861	\$673	\$514
Revenue Collected During FY 18:	\$1,055,784	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$948,806	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$919	\$872	\$694
Per Capita Expenditures:	\$826	\$841	\$704
Revenues over (under) Expenditures:	\$106,978	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	115.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,095,912	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$954	\$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:	\$532,351	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$510,448	-\$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:	<b>\$1,179,131</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,026</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$3,689,537</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3,211</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$600,957</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$557,749</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$523</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$485</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$43,208</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>669.25%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$3,732,745</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$3,249</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Nebo Village		
<b>Unit Code:</b>	075/055/32	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$265,000		
<b>Equalized Assessed Valuation:</b>	\$1,006,457		
<b>Population:</b>	327		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$52,575		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,956	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$55	\$1,048	\$581
Revenue Collected During FY 18:	\$107,598	\$310,057	\$126,093
Expenditures During FY 18:	\$108,875	\$288,976	\$119,948
Per Capita Revenue:	\$329	\$884	\$338
Per Capita Expenditures:	\$333	\$828	\$325
Revenues over (under) Expenditures:	-\$1,277	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	9.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$10,365	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$32	\$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:	\$67,942	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$57,577	-\$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:	<b>\$98,353</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$301</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$514.318</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.573</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$173.280</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$192.777</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$530</b>	\$670	\$266
Per Capita Expenditures:	<b>\$590</b>	\$690	\$274
Operating Income (loss):	<b>-\$19.497</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>259.96%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$501.135</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$1.533</b>	\$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

<b>Unit Name:</b>	Nelson Village		
<b>Unit Code:</b>	052/045/32	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/22/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$130,900		
<b>Equalized Assessed Valuation:</b>	\$1,461,997		
<b>Population:</b>	170		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$8,226		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$211,811	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,246	\$1,048	\$581
Revenue Collected During FY 18:	\$47,781	\$310,057	\$126,093
Expenditures During FY 18:	\$129,397	\$288,976	\$119,948
Per Capita Revenue:	\$281	\$884	\$338
Per Capita Expenditures:	\$761	\$828	\$325
Revenues over (under) Expenditures:	-\$81,616	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	100.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$130,195	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$766	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$48,100	\$6,514	\$
Total Unreserved Funds:	\$82,095	\$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

<b>Unit Name:</b>	Neoga City		
<b>Unit Code:</b>	018/020/30	<b>County:</b>	Cumberland
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,241,000		
<b>Equalized Assessed Valuation:</b>	\$14,319,569		
<b>Population:</b>	1,636		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$396,593		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,886,300	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,764	\$673	\$514
Revenue Collected During FY 18:	\$1,045,979	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$907,903	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$639	\$872	\$694
Per Capita Expenditures:	\$555	\$841	\$704
Revenues over (under) Expenditures:	\$138,076	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	333.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,031,376	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,853	\$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:	\$1,950,743	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$686,537	-\$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:	<b>\$179,351</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$110</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>1.25%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$3,240,004</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,980</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$805,564</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$505,605</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$492</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$309</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$299,959</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>700.14%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$3,539,963</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2,164</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Neponset Village		
<b>Unit Code:</b>	006/075/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$595,229		
<b>Equalized Assessed Valuation:</b>	\$4,593,758		
<b>Population:</b>	4,730		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	23		
<b>Salaries Paid:</b>	\$115,658		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$213,714	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$45	\$673	\$514
Revenue Collected During FY 18:	\$213,736	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$153,143	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$45	\$872	\$694
Per Capita Expenditures:	\$32	\$841	\$704
Revenues over (under) Expenditures:	\$60,593	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	176.22%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$269,876	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$57	\$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:	\$58,357	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$211,519	-\$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:	<b>\$1,524,454</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$322</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$4,608,886</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$974</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$327,833</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$399,676</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$69</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$84</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$71,843</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>1136.93%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$4,544,045</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$961</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	New Athens Village		
<b>Unit Code:</b>	088/105/32	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,492,250		
<b>Equalized Assessed Valuation:</b>	\$26,264,026		
<b>Population:</b>	1,922		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>	56		
<b>Salaries Paid:</b>	\$678,482		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$254,874	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$133	\$673	\$514
Revenue Collected During FY 18:	\$1,283,846	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,351,339	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$668	\$872	\$694
Per Capita Expenditures:	\$703	\$841	\$704
Revenues over (under) Expenditures:	-\$67,493	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	21.11%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$285,305	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$148	\$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:	\$158,428	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$126,877	-\$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:	<b>\$2,076,193</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,080</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,459,456</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$759</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$868,028</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$850,954</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$452</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$443</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$17,074</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>166.26%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$1,414,786</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$736</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	New Baden Village		
<b>Unit Code:</b>	014/060/32	<b>County:</b>	Clinton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,870,463		
<b>Equalized Assessed Valuation:</b>	\$45,273,078		
<b>Population:</b>	3,300		
<b>Employees:</b>			
<b>Full Time:</b>	16		
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$1,227,482		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,409,292	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$427	\$673	\$514
Revenue Collected During FY 18:	\$2,368,386	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,998,671	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$718	\$872	\$694
Per Capita Expenditures:	\$606	\$841	\$704
Revenues over (under) Expenditures:	\$369,715	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	88.06%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,759,962	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$533	\$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:	\$929,067	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$582,610	-\$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:	<b>\$2,411,149</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$731</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$6,361,122</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,928</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,223,582</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,478,444</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$371</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$448</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$254,862</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>414.50%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$6,128,167</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,857</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	New Bedford Village		
<b>Unit Code:</b>	006/080/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$21,920		
<b>Equalized Assessed Valuation:</b>	\$534,824		
<b>Population:</b>	75		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$2,900		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$63,482	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$846	\$1,048	\$581
Revenue Collected During FY 18:	\$17,452	\$310,057	\$126,093
Expenditures During FY 18:	\$9,039	\$288,976	\$119,948
Per Capita Revenue:	\$233	\$884	\$338
Per Capita Expenditures:	\$121	\$828	\$325
Revenues over (under) Expenditures:	\$8,413	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	795.39%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$71,895	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$959	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$71,895	\$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

<b>Unit Name:</b>	New Berlin Village		
<b>Unit Code:</b>	083/080/32	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,605,008		
<b>Equalized Assessed Valuation:</b>	\$17,042,685		
<b>Population:</b>	1,346		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$187,471		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,816,025	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,349	\$673	\$514
Revenue Collected During FY 18:	\$761,375	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$711,076	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$566	\$872	\$694
Per Capita Expenditures:	\$528	\$841	\$704
Revenues over (under) Expenditures:	\$50,299	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	272.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,940,473	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,442	\$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:	\$1,028,729	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$911,744	-\$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:	<b>\$72,334</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$54</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,637,853</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,217</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$474,619</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$526,244</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$353</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$391</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$51,625</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>301.42%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$1,586,228</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,178</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	New Boston City		
<b>Unit Code:</b>	066/030/30	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,834,309		
<b>Equalized Assessed Valuation:</b>	\$5,309,328		
<b>Population:</b>	683		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$233,342		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$298,334	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$437	\$1,048	\$581
Revenue Collected During FY 18:	\$510,059	\$310,057	\$126,093
Expenditures During FY 18:	\$637,065	\$288,976	\$119,948
Per Capita Revenue:	\$747	\$884	\$338
Per Capita Expenditures:	\$933	\$828	\$325
Revenues over (under) Expenditures:	-\$127,006	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	58.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$374,073	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$548	\$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:	\$233,993	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$179,908	-\$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:	<b>\$385,180</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$564</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,444,839</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,115</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$1,268,179</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$451,042</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$1,857</b>	\$670	\$266
Per Capita Expenditures:	<b>\$660</b>	\$690	\$274
Operating Income (loss):	<b>\$817,137</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>456.55%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$2,059,231</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$3,015</b>	\$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

<b>Unit Name:</b>	New Burnside Village		
<b>Unit Code:</b>	044/030/32	<b>County:</b>	Johnson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$60,300		
<b>Equalized Assessed Valuation:</b>	\$825,593		
<b>Population:</b>	209		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$94,042	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$450	\$1,048	\$581
Revenue Collected During FY 18:	\$44,332	\$310,057	\$126,093
Expenditures During FY 18:	\$47,384	\$288,976	\$119,948
Per Capita Revenue:	\$212	\$884	\$338
Per Capita Expenditures:	\$227	\$828	\$325
Revenues over (under) Expenditures:	-\$3,052	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	192.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$90,990	\$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:	\$90,990	\$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

<b>Unit Name:</b>	New Canton Town		
<b>Unit Code:</b>	075/060/31	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$159,600		
<b>Equalized Assessed Valuation:</b>	\$1,369,745		
<b>Population:</b>	347		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$37,731		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$106,529	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$307	\$1,048	\$581
Revenue Collected During FY 18:	\$119,520	\$310,057	\$126,093
Expenditures During FY 18:	\$92,545	\$288,976	\$119,948
Per Capita Revenue:	\$344	\$884	\$338
Per Capita Expenditures:	\$267	\$828	\$325
Revenues over (under) Expenditures:	\$26,975	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	114.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$105,982	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$305	\$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:	\$59,950	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$54,521	-\$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:	\$469.767	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.354	\$2,410	\$1,081
Revenue Collected During FY 18:	\$60.427	\$259,125	\$96,372
Expenditures During FY 18:	\$71.804	\$253,615	\$101,344
Per Capita Revenue:	\$174	\$670	\$266
Per Capita Expenditures:	\$207	\$690	\$274
Operating Income (loss):	-\$11.377	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	638.39%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$458.390	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.321	\$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

<b>Unit Name:</b>	New Douglas Village		
<b>Unit Code:</b>	057/090/32	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$177,115		
<b>Equalized Assessed Valuation:</b>	\$2,736,224		
<b>Population:</b>	400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$40,178		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$17,859	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	-\$45	\$1,048	\$581
Revenue Collected During FY 18:	\$104,799	\$310,057	\$126,093
Expenditures During FY 18:	\$111,885	\$288,976	\$119,948
Per Capita Revenue:	\$262	\$884	\$338
Per Capita Expenditures:	\$280	\$828	\$325
Revenues over (under) Expenditures:	-\$7,086	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	-18.37%	285.98%	170.38%
Ending Fund Balance for FY 18:	-\$20,552	\$394,691	\$203,063
Per Capita Ending Fund Balance:	-\$51	\$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:	-\$20,552	-\$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:	<b>\$495,000</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$1,238</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$538.752</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.347</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$48.815</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$63.087</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$122</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$158</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$14.272</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>824.40%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$520.087</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$1.300</b>	<b>\$2,415</b>	<b>\$1,072</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	New Grand Chain Village		
<b>Unit Code:</b>	077/025/32	<b>County:</b>	Pulaski
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$63,000		
<b>Equalized Assessed Valuation:</b>	\$750,729		
<b>Population:</b>	200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$13,164		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$57,566	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$288	\$1,048	\$581
Revenue Collected During FY 18:	\$362,265	\$310,057	\$126,093
Expenditures During FY 18:	\$363,143	\$288,976	\$119,948
Per Capita Revenue:	\$1,811	\$884	\$338
Per Capita Expenditures:	\$1,816	\$828	\$325
Revenues over (under) Expenditures:	-\$878	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	15.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$56,688	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$283	\$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:	\$31,866	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$24,822	-\$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:	<b>\$141,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$705</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$539.963</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2.700</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$34.557</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$63.982</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$173</b>	\$670	\$266
Per Capita Expenditures:	<b>\$320</b>	\$690	\$274
Operating Income (loss):	<b>-\$29.425</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>797.94%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$510.538</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$2.553</b>	\$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

<b>Unit Name:</b>	New Haven Village		
<b>Unit Code:</b>	030/020/32	<b>County:</b>	Gallatin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$269,400		
<b>Equalized Assessed Valuation:</b>	\$1,066,342		
<b>Population:</b>	433		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$76,927		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$384,156	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$887	\$1,048	\$581
Revenue Collected During FY 18:	\$114,221	\$310,057	\$126,093
Expenditures During FY 18:	\$85,194	\$288,976	\$119,948
Per Capita Revenue:	\$264	\$884	\$338
Per Capita Expenditures:	\$197	\$828	\$325
Revenues over (under) Expenditures:	\$29,027	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	464.43%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$395,667	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$914	\$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:	\$41,023	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$61,448	-\$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:	<b>\$99,639</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$230</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$616.423</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.424</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$90.329</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$163.176</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$209</b>	\$670	\$266
Per Capita Expenditures:	<b>\$377</b>	\$690	\$274
Operating Income (loss):	<b>-\$72.847</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>343.00%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$559.686</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$1.293</b>	\$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

<b>Unit Name:</b>	New Holland Village		
<b>Unit Code:</b>	054/055/32	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$352,290		
<b>Equalized Assessed Valuation:</b>	\$3,941,224		
<b>Population:</b>	259		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$29,578		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$392,465	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,515	\$1,048	\$581
Revenue Collected During FY 18:	\$74,324	\$310,057	\$126,093
Expenditures During FY 18:	\$54,424	\$288,976	\$119,948
Per Capita Revenue:	\$287	\$884	\$338
Per Capita Expenditures:	\$210	\$828	\$325
Revenues over (under) Expenditures:	\$19,900	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	757.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$412,365	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,592	\$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:	\$35,066	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$377,299	-\$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:	\$145.479	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$562	\$2,410	\$1,081
Revenue Collected During FY 18:	\$39.309	\$259,125	\$96,372
Expenditures During FY 18:	\$54.339	\$253,615	\$101,344
Per Capita Revenue:	\$152	\$670	\$266
Per Capita Expenditures:	\$210	\$690	\$274
Operating Income (loss):	-\$15.030	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	240.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$130.449	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$504	\$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

<b>Unit Name:</b>	New Lenox Village		
<b>Unit Code:</b>	099/080/32	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$85,675,857		
<b>Equalized Assessed Valuation:</b>	\$837,671,799		
<b>Population:</b>	27,598		
<b>Employees:</b>			
<b>Full Time:</b>	110		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$9,776,160		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,767,136	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$245	\$548	\$516
Revenue Collected During FY 18:	\$27,524,605	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$21,527,694	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$997	\$1,126	\$1,099
Per Capita Expenditures:	\$780	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$5,996,911	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	34.28%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$7,380,223	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$267	\$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:	\$2,362,465	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$9,719,441	-\$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:	<b>\$51,641,585</b>	\$133,916,165	\$70,239,988
Per Capita Debt:	<b>\$1,871</b>	\$2,479	\$1,921
General Obligation Debt over EAV:	<b>5.78%</b>	4.32%	3.17%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$108,935,312</b>	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3,947</b>	\$1,462	\$1,218
Revenue Collected During FY 18:	<b>\$19,635,213</b>	\$24,290,971	\$14,588,302
Expenditures During FY 18:	<b>\$15,777,396</b>	\$22,488,446	\$13,927,615
Per Capita Revenue:	<b>\$711</b>	\$455	\$319
Per Capita Expenditures:	<b>\$572</b>	\$427	\$321
Operating Income (loss):	<b>\$3,857,817</b>	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	<b>711.46%</b>	422.35%	353.51%
Ending Retained Earnings for FY 17:	<b>\$112,249,082</b>	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	<b>\$4,067</b>	\$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

<b>Unit Name:</b>	New Milford City		
<b>Unit Code:</b>	101/025/30	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$533,071		
<b>Equalized Assessed Valuation:</b>	\$8,308,493		
<b>Population:</b>	697		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$27,150		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$603,307	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$866	\$1,048	\$581
Revenue Collected During FY 18:	\$865,229	\$310,057	\$126,093
Expenditures During FY 18:	\$466,815	\$288,976	\$119,948
Per Capita Revenue:	\$1,241	\$884	\$338
Per Capita Expenditures:	\$670	\$828	\$325
Revenues over (under) Expenditures:	\$398,414	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	214.59%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,001,721	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,437	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$1,001,721	\$29,338	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,588	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$454,158	-\$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:	<b>\$525,975</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$755</b>	\$965	\$78
General Obligation Debt over EAV:	<b>6.33%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	New Minden Village		
<b>Unit Code:</b>	095/040/32	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$323,130		
<b>Equalized Assessed Valuation:</b>	\$1,903,038		
<b>Population:</b>	200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$25,574		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$366,428	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,832	\$1,048	\$581
Revenue Collected During FY 18:	\$78,689	\$310,057	\$126,093
Expenditures During FY 18:	\$79,124	\$288,976	\$119,948
Per Capita Revenue:	\$393	\$884	\$338
Per Capita Expenditures:	\$396	\$828	\$325
Revenues over (under) Expenditures:	-\$435	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	462.56%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$365,993	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,830	\$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:	\$15,491	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$350,502	-\$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:	<b>\$201,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$1,005</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$874.697</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$4.373</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$90.166</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$128.091</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$451</b>	\$670	\$266
Per Capita Expenditures:	<b>\$640</b>	\$690	\$274
Operating Income (loss):	<b>-\$37.925</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>653.26%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$836.772</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$4.184</b>	\$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

<b>Unit Name:</b>	New Salem Village		
<b>Unit Code:</b>	075/065/32	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$43,750		
<b>Equalized Assessed Valuation:</b>	\$830,125		
<b>Population:</b>	137		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,463	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$485	\$1,048	\$581
Revenue Collected During FY 18:	\$21,908	\$310,057	\$126,093
Expenditures During FY 18:	\$17,713	\$288,976	\$119,948
Per Capita Revenue:	\$160	\$884	\$338
Per Capita Expenditures:	\$129	\$828	\$325
Revenues over (under) Expenditures:	\$4,195	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	398.90%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$70,658	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$516	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$115,656	\$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:	<b>\$11,942</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$87</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Newark Village		
<b>Unit Code:</b>	047/020/32	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,023,200		
<b>Equalized Assessed Valuation:</b>	\$22,146,707		
<b>Population:</b>	992		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$200,489		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$337,549	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$340	\$1,048	\$581
Revenue Collected During FY 18:	\$438,452	\$310,057	\$126,093
Expenditures During FY 18:	\$410,324	\$288,976	\$119,948
Per Capita Revenue:	\$442	\$884	\$338
Per Capita Expenditures:	\$414	\$828	\$325
Revenues over (under) Expenditures:	\$28,128	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	89.12%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$365,677	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$369	\$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:	\$37,396	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$328,281	-\$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:	<b>\$401,747</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$405</b>	\$965	\$78
General Obligation Debt over EAV:	<b>1.72%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$342.988</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$346</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$343.633</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$297.830</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$346</b>	\$670	\$266
Per Capita Expenditures:	<b>\$300</b>	\$690	\$274
Operating Income (loss):	<b>\$45.803</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>130.54%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$388.791</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$392</b>	\$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

<b>Unit Name:</b>	Newman City		
<b>Unit Code:</b>	021/035/30	<b>County:</b>	Douglas
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$691,302		
<b>Equalized Assessed Valuation:</b>	\$6,382,557		
<b>Population:</b>	950		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$225,511		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$539,413	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$568	\$1,048	\$581
Revenue Collected During FY 18:	\$347,130	\$310,057	\$126,093
Expenditures During FY 18:	\$499,019	\$288,976	\$119,948
Per Capita Revenue:	\$365	\$884	\$338
Per Capita Expenditures:	\$525	\$828	\$325
Revenues over (under) Expenditures:	-\$151,889	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	81.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$405,524	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$427	\$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:	\$20,583	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$9,989	-\$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:	<b>\$10,530</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$11</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$573.264</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$603</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$156.604</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$179.171</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$165</b>	\$670	\$266
Per Capita Expenditures:	<b>\$189</b>	\$690	\$274
Operating Income (loss):	<b>-\$22.567</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>297.31%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$532.697</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$561</b>	\$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

<b>Unit Name:</b>	Newton City		
<b>Unit Code:</b>	040/015/30	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$31,819,985		
<b>Equalized Assessed Valuation:</b>	\$29,116,169		
<b>Population:</b>	2,849		
<b>Employees:</b>			
<b>Full Time:</b>	28		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$1,369,478		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,769,903	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$621	\$673	\$514
Revenue Collected During FY 18:	\$2,339,166	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,374,094	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$821	\$872	\$694
Per Capita Expenditures:	\$833	\$841	\$704
Revenues over (under) Expenditures:	-\$34,928	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	83.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,984,978	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$697	\$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:	\$1,149,318	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$939,606	-\$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:	<b>\$2,879,638</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,011</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$14,391,358</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$5.051</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$4,343,884</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$3,828,229</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$1.525</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$1.344</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$515,655</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>382.87%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$14,657,010</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$5.145</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Niantic Village		
<b>Unit Code:</b>	055/050/32	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$426,299		
<b>Equalized Assessed Valuation:</b>	\$7,414,725		
<b>Population:</b>	7,070		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	16		
<b>Salaries Paid:</b>	\$133,359		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$199,670	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$28	\$673	\$514
Revenue Collected During FY 18:	\$238,225	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$174,949	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$34	\$872	\$694
Per Capita Expenditures:	\$25	\$841	\$704
Revenues over (under) Expenditures:	\$63,276	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	110.67%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$193,624	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$27	\$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:	\$85,928	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$151,417	-\$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:	<b>\$66,489</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$9</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$215.315</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$30</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$168.254</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$215.300</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$30</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$47.046</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>110.35%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$237.591</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$34</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Niles Village		
<b>Unit Code:</b>	016/375/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$99,486,699		
<b>Equalized Assessed Valuation:</b>	\$3,713,272,862		
<b>Population:</b>	29,803		
<b>Employees:</b>			
<b>Full Time:</b>	231		
<b>Part Time:</b>	252		
<b>Salaries Paid:</b>	\$12,820,629		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,980,230	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$1,341	\$548	\$516
Revenue Collected During FY 18:	\$55,059,761	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$53,267,382	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,847	\$1,126	\$1,099
Per Capita Expenditures:	\$1,787	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,792,379	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	78.96%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$42,062,499	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$1,411	\$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:	\$12,873,764	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$70,185,538	-\$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:	<b>\$14,330,815</b>	<b>\$133,916,165</b>	<b>\$70,239,988</b>
Per Capita Debt:	<b>\$481</b>	<b>\$2,479</b>	<b>\$1,921</b>
General Obligation Debt over EAV:	<b>0.15%</b>	<b>4.32%</b>	<b>3.17%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$43,861,487</b>	<b>\$73,536,684</b>	<b>\$49,429,530</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,472</b>	<b>\$1,462</b>	<b>\$1,218</b>
Revenue Collected During FY 18:	<b>\$18,382,151</b>	<b>\$24,290,971</b>	<b>\$14,588,302</b>
Expenditures During FY 18:	<b>\$13,498,400</b>	<b>\$22,488,446</b>	<b>\$13,927,615</b>
Per Capita Revenue:	<b>\$617</b>	<b>\$455</b>	<b>\$319</b>
Per Capita Expenditures:	<b>\$453</b>	<b>\$427</b>	<b>\$321</b>
Operating Income (loss):	<b>\$4,883,751</b>	<b>\$1,802,525</b>	<b>\$802,983</b>
Ratio of Retained Earnings to Expenditures:	<b>331.10%</b>	<b>422.35%</b>	<b>353.51%</b>
Ending Retained Earnings for FY 17:	<b>\$44,693,066</b>	<b>\$74,738,914</b>	<b>\$52,190,477</b>
Per Capita Ending Retained Earnings:	<b>\$1,500</b>	<b>\$1,483</b>	<b>\$1,222</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Nilwood Village		
<b>Unit Code:</b>	056/085/32	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$251,654		
<b>Equalized Assessed Valuation:</b>	\$1,187,599		
<b>Population:</b>	230		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$21,000		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$356,996	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,552	\$1,048	\$581
Revenue Collected During FY 18:	\$44,539	\$310,057	\$126,093
Expenditures During FY 18:	\$28,142	\$288,976	\$119,948
Per Capita Revenue:	\$194	\$884	\$338
Per Capita Expenditures:	\$122	\$828	\$325
Revenues over (under) Expenditures:	\$16,397	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1326.82%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$373,393	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,623	\$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:	\$17,037	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$356,356	-\$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:	<b>\$91,203</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$397</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$771.757</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3.355</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$337.517</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$222.641</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$1.467</b>	\$670	\$266
Per Capita Expenditures:	<b>\$968</b>	\$690	\$274
Operating Income (loss):	<b>\$114.876</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>398.23%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$886.633</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$3.855</b>	\$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

<b>Unit Name:</b>	Noble City		
<b>Unit Code:</b>	080/020/30	<b>County:</b>	Richland
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$626,508		
<b>Equalized Assessed Valuation:</b>	\$2,728,017		
<b>Population:</b>	677		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$152,011		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$261,018	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$386	\$1,048	\$581
Revenue Collected During FY 18:	\$250,511	\$310,057	\$126,093
Expenditures During FY 18:	\$205,866	\$288,976	\$119,948
Per Capita Revenue:	\$370	\$884	\$338
Per Capita Expenditures:	\$304	\$828	\$325
Revenues over (under) Expenditures:	\$44,645	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	148.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$305,663	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$451	\$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:	\$81,001	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$224,662	-\$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:	\$2,050,942	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.029	\$2,410	\$1,081
Revenue Collected During FY 18:	\$185,511	\$259,125	\$96,372
Expenditures During FY 18:	\$289,008	\$253,615	\$101,344
Per Capita Revenue:	\$274	\$670	\$266
Per Capita Expenditures:	\$427	\$690	\$274
Operating Income (loss):	-\$103,497	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	673.84%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,947,445	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.877	\$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

<b>Unit Name:</b>	Nokomis City		
<b>Unit Code:</b>	068/060/30	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,378,934		
<b>Equalized Assessed Valuation:</b>	\$15,040,036		
<b>Population:</b>	2,256		
<b>Employees:</b>			
	<b>Full Time:</b>	12	
	<b>Part Time:</b>	12	
	<b>Salaries Paid:</b>	\$666,350	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,438,529	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$638	\$673	\$514
Revenue Collected During FY 18:	\$1,114,290	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$972,316	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$494	\$872	\$694
Per Capita Expenditures:	\$431	\$841	\$704
Revenues over (under) Expenditures:	\$141,974	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	162.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,580,503	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$701	\$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:	\$169,459	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,384,044	-\$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:	<b>\$1,766,581</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$783</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,275,743</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$565</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$841,847</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$800,368</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$373</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$355</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$41,479</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>164.58%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$1,317,222</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$584</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Nora Village		
<b>Unit Code:</b>	043/040/32	<b>County:</b>	Jo Daviess
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$77,480		
<b>Equalized Assessed Valuation:</b>	\$1,425,714		
<b>Population:</b>	121		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$133,455	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,103	\$1,048	\$581
Revenue Collected During FY 18:	\$45,490	\$310,057	\$126,093
Expenditures During FY 18:	\$31,324	\$288,976	\$119,948
Per Capita Revenue:	\$376	\$884	\$338
Per Capita Expenditures:	\$259	\$828	\$325
Revenues over (under) Expenditures:	\$14,166	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	471.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$147,621	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,220	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,728	\$6,514	\$
Total Unreserved Funds:	\$79,876	\$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

<b>Unit Name:</b>	Normal Town		
<b>Unit Code:</b>	064/095/31	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$120,051,138		
<b>Equalized Assessed Valuation:</b>	\$869,435,640		
<b>Population:</b>	54,284		
<b>Employees:</b>			
	<b>Full Time:</b>	387	
	<b>Part Time:</b>	301	
	<b>Salaries Paid:</b>	\$32,986,496	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$31,999,909</b>	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	<b>\$589</b>	\$548	\$516
Revenue Collected During FY 18:	<b>\$66,863,245</b>	\$57,665,583	\$43,811,978
Expenditures During FY 18:	<b>\$64,616,432</b>	\$55,249,511	\$42,544,942
Per Capita Revenue:	<b>\$1,232</b>	\$1,126	\$1,099
Per Capita Expenditures:	<b>\$1,190</b>	\$1,080	\$1,065
Revenues over (under) Expenditures:	<b>\$2,246,813</b>	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	<b>46.20%</b>	55.13%	55.60%
Ending Fund Balance for FY 18:	<b>\$29,855,935</b>	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	<b>\$550</b>	\$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:	<b>\$5,964,182</b>	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	<b>-\$55,848,948</b>	-\$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:	<b>\$89,823,286</b>	\$133,916,165	\$70,239,988
Per Capita Debt:	<b>\$1,655</b>	\$2,479	\$1,921
General Obligation Debt over EAV:	<b>10.14%</b>	4.32%	3.17%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$43,704,808</b>	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	<b>\$805</b>	\$1,462	\$1,218
Revenue Collected During FY 18:	<b>\$15,614,981</b>	\$24,290,971	\$14,588,302
Expenditures During FY 18:	<b>\$11,482,864</b>	\$22,488,446	\$13,927,615
Per Capita Revenue:	<b>\$288</b>	\$455	\$319
Per Capita Expenditures:	<b>\$212</b>	\$427	\$321
Operating Income (loss):	<b>\$4,132,117</b>	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	<b>407.37%</b>	422.35%	353.51%
Ending Retained Earnings for FY 17:	<b>\$46,777,905</b>	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	<b>\$862</b>	\$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

<b>Unit Name:</b>	Norridge Village		
<b>Unit Code:</b>	016/380/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$25,955,851		
<b>Equalized Assessed Valuation:</b>	\$469,759,933		
<b>Population:</b>	14,437		
<b>Employees:</b>			
<b>Full Time:</b>	65		
<b>Part Time:</b>	66		
<b>Salaries Paid:</b>	\$6,852,161		

Blended Component Units
Number Submitted = 1
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,955,210	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$343	\$673	\$514
Revenue Collected During FY 18:	\$15,117,913	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$15,704,411	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,047	\$872	\$694
Per Capita Expenditures:	\$1,088	\$841	\$704
Revenues over (under) Expenditures:	-\$586,498	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	27.82%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,368,712	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$303	\$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:	\$1,136,286	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$24,405,447	-\$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:	<b>\$1,247,519</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$86</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>-\$29,691</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>-\$2</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$3,439,484</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$3,127,214</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$238</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$217</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$312,270</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>5.53%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$173,041</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$12</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Norris Village		
<b>Unit Code:</b>	029/085/32	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$287,396		
<b>Equalized Assessed Valuation:</b>	\$1,386,348		
<b>Population:</b>	213		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$45,558		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$79,731	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$374	\$1,048	\$581
Revenue Collected During FY 18:	\$74,129	\$310,057	\$126,093
Expenditures During FY 18:	\$64,283	\$288,976	\$119,948
Per Capita Revenue:	\$348	\$884	\$338
Per Capita Expenditures:	\$302	\$828	\$325
Revenues over (under) Expenditures:	\$9,846	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	139.35%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$89,577	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$421	\$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:	\$34,784	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$54,793	-\$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:	<b>\$229,859</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$1,079</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,723,122</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$8,090</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$125,151</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$166,681</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$588</b>	\$670	\$266
Per Capita Expenditures:	<b>\$783</b>	\$690	\$274
Operating Income (loss):	<b>-\$41,530</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>1008.87%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$1,681,592</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$7,895</b>	\$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

<b>Unit Name:</b>	Norris City Village		
<b>Unit Code:</b>	097/040/32	<b>County:</b>	White
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,998,767		
<b>Equalized Assessed Valuation:</b>	\$5,715,251		
<b>Population:</b>	1,244		
<b>Employees:</b>			
<b>Full Time:</b>	11		
<b>Part Time:</b>	11		
<b>Salaries Paid:</b>	\$420,502		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,348,213	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,084	\$673	\$514
Revenue Collected During FY 18:	\$636,854	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$691,449	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$512	\$872	\$694
Per Capita Expenditures:	\$556	\$841	\$704
Revenues over (under) Expenditures:	-\$54,595	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	189.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,311,940	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,055	\$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:	\$359,622	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$631,564	-\$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:	<b>\$8,504</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$7</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$3,942,370</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3.169</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$885,978</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$914,911</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$712</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$735</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$28,933</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>428.00%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$3,915,837</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$3.148</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	North Aurora Village		
<b>Unit Code:</b>	045/070/32	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$24,212,405		
<b>Equalized Assessed Valuation:</b>	\$504,256,743		
<b>Population:</b>	17,441		
<b>Employees:</b>			
<b>Full Time:</b>		58	
<b>Part Time:</b>		3	
<b>Salaries Paid:</b>		\$5,121,103	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,307,783	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$648	\$673	\$514
Revenue Collected During FY 18:	\$12,240,838	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,234,340	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$702	\$872	\$694
Per Capita Expenditures:	\$644	\$841	\$704
Revenues over (under) Expenditures:	\$1,006,498	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	104.07%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,691,406	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$670	\$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:	\$3,002,428	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,769,907	-\$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:	<b>\$13,101,362</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$751</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.27%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$24,730,934</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,418</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$2,899,685</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$2,621,550</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$166</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$150</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$278,135</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>953.98%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$25,009,069</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,434</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	North Barrington Village		
<b>Unit Code:</b>	049/135/32	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,995,000		
<b>Equalized Assessed Valuation:</b>	\$268,027,837		
<b>Population:</b>	3,000		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$189,083		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,820,291	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,273	\$673	\$514
Revenue Collected During FY 18:	\$1,429,071	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,105,296	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$476	\$872	\$694
Per Capita Expenditures:	\$702	\$841	\$704
Revenues over (under) Expenditures:	-\$676,225	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	149.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,144,066	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,048	\$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:	\$370,319	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,773,747	-\$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 Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	North Chicago City		
<b>Unit Code:</b>	049/140/30	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$42,099,378		
<b>Equalized Assessed Valuation:</b>	\$163,366,933		
<b>Population:</b>	32,574		
<b>Employees:</b>			
<b>Full Time:</b>	182		
<b>Part Time:</b>	43		
<b>Salaries Paid:</b>	\$13,421,562		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,877,023	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$580	\$548	\$516
Revenue Collected During FY 18:	\$24,587,918	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$27,091,491	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$755	\$1,126	\$1,099
Per Capita Expenditures:	\$832	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$2,503,573	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	70.17%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$19,011,450	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$584	\$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:	\$6,978,882	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$86,289,249	-\$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:	<b>\$121,150,017</b>	\$133,916,165	\$70,239,988
Per Capita Debt:	<b>\$3,719</b>	\$2,479	\$1,921
General Obligation Debt over EAV:	<b>11.80%</b>	4.32%	3.17%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$21,040,084</b>	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	<b>\$646</b>	\$1,462	\$1,218
Revenue Collected During FY 18:	<b>\$7,849,464</b>	\$24,290,971	\$14,588,302
Expenditures During FY 18:	<b>\$5,544,578</b>	\$22,488,446	\$13,927,615
Per Capita Revenue:	<b>\$241</b>	\$455	\$319
Per Capita Expenditures:	<b>\$170</b>	\$427	\$321
Operating Income (loss):	<b>\$2,304,886</b>	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	<b>373.46%</b>	422.35%	353.51%
Ending Retained Earnings for FY 17:	<b>\$20,706,970</b>	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	<b>\$636</b>	\$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

<b>Unit Name:</b>	North City Village		
<b>Unit Code:</b>	028/035/32	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$343,250		
<b>Equalized Assessed Valuation:</b>	\$1,595,395		
<b>Population:</b>	608		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$40,139		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,164	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$53	\$1,048	\$581
Revenue Collected During FY 18:	\$186,560	\$310,057	\$126,093
Expenditures During FY 18:	\$141,270	\$288,976	\$119,948
Per Capita Revenue:	\$307	\$884	\$338
Per Capita Expenditures:	\$232	\$828	\$325
Revenues over (under) Expenditures:	\$45,290	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	54.83%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$77,454	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$127	\$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:	\$37,172	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$40,282	-\$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:	\$2,030,297	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,339	\$2,410	\$1,081
Revenue Collected During FY 18:	\$187,205	\$259,125	\$96,372
Expenditures During FY 18:	\$205,948	\$253,615	\$101,344
Per Capita Revenue:	\$308	\$670	\$266
Per Capita Expenditures:	\$339	\$690	\$274
Operating Income (loss):	-\$18,743	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	976.73%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,011,554	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,308	\$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

<b>Unit Name:</b>	North Henderson Village		
<b>Unit Code:</b>	066/035/32	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$698,650		
<b>Equalized Assessed Valuation:</b>	\$1,122,931		
<b>Population:</b>	187		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$7,727		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$63,361	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$339	\$1,048	\$581
Revenue Collected During FY 18:	\$44,342	\$310,057	\$126,093
Expenditures During FY 18:	\$29,481	\$288,976	\$119,948
Per Capita Revenue:	\$237	\$884	\$338
Per Capita Expenditures:	\$158	\$828	\$325
Revenues over (under) Expenditures:	\$14,861	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	265.33%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$78,222	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$418	\$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:	\$20,793	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$57,429	-\$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:	<b>\$101,318</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$542</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$450.091</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2.407</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$44.931</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$48.292</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$240</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$258</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$3.361</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>925.06%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$446.730</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$2.389</b>	<b>\$2,415</b>	<b>\$1,072</b>

# 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

<b>Unit Name:</b>	North Pekin Village		
<b>Unit Code:</b>	090/065/32	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$13,265,500		
<b>Equalized Assessed Valuation:</b>	\$24,284,182		
<b>Population:</b>	1,573		
<b>Employees:</b>			
<b>Full Time:</b>	12		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$633,762		

Blended Component Units
Empty box for Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$431,769	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$274	\$673	\$514
Revenue Collected During FY 18:	\$1,585,141	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,572,313	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,008	\$872	\$694
Per Capita Expenditures:	\$1,000	\$841	\$704
Revenues over (under) Expenditures:	\$12,828	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	33.82%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$531,701	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$338	\$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:	\$121,785	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,111,869	-\$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:	<b>\$1,366,889</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$869</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,310,533</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,469</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$403,977</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$472,093</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$257</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$300</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$68,116</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>472.40%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$2,230,150</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,418</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	North Riverside Village		
<b>Unit Code:</b>	016/400/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$32,366,917		
<b>Equalized Assessed Valuation:</b>	\$270,860,519		
<b>Population:</b>	6,672		
<b>Employees:</b>			
<b>Full Time:</b>		67	
<b>Part Time:</b>		64	
<b>Salaries Paid:</b>		\$7,721,137	

#### 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:	\$6,230,978	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$934	\$673	\$514
Revenue Collected During FY 18:	\$19,612,774	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$18,221,352	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,940	\$872	\$694
Per Capita Expenditures:	\$2,731	\$841	\$704
Revenues over (under) Expenditures:	\$1,391,422	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	35.31%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,434,189	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$964	\$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:	\$387,593	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$58,423,577	-\$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:	<b>\$60,076,488</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$9,004</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,287,857</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$343</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$3,538,228</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$2,686,596</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$530</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$403</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$851,632</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>116.86%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$3,139,489</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$471</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	North Utica Village		
<b>Unit Code:</b>	050/070/32	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,022,050		
<b>Equalized Assessed Valuation:</b>	\$41,286,619		
<b>Population:</b>	1,352		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	32		
<b>Salaries Paid:</b>	\$525,716		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,742,794	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,289	\$673	\$514
Revenue Collected During FY 18:	\$2,503,483	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,451,090	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,852	\$872	\$694
Per Capita Expenditures:	\$1,813	\$841	\$704
Revenues over (under) Expenditures:	\$52,393	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	73.24%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,795,187	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,328	\$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:	\$1,574,833	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$348,710	-\$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:	\$4,034,802	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,984	\$1,692	\$1,322
Revenue Collected During FY 18:	\$452,332	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$629,229	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$335	\$550	\$393
Per Capita Expenditures:	\$465	\$502	\$369
Operating Income (loss):	-\$176,897	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	607.82%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,824,554	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,829	\$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

<b>Unit Name:</b>	Northbrook Village		
<b>Unit Code:</b>	016/385/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$108,626,433		
<b>Equalized Assessed Valuation:</b>	\$2,483,856,521		
<b>Population:</b>	33,170		
<b>Employees:</b>			
<b>Full Time:</b>	265		
<b>Part Time:</b>	54		
<b>Salaries Paid:</b>	\$28,305,712		

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:	\$23,888,066	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$720	\$548	\$516
Revenue Collected During FY 18:	\$48,193,639	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$49,720,205	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,453	\$1,126	\$1,099
Per Capita Expenditures:	\$1,499	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$1,526,566	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	68.12%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$33,869,477	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$1,021	\$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:	\$1,661,902	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$72,615,522	-\$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:	<b>\$126,139,229</b>	\$133,916,165	\$70,239,988
Per Capita Debt:	<b>\$3,803</b>	\$2,479	\$1,921
General Obligation Debt over EAV:	<b>4.89%</b>	4.32%	3.17%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$45,245,169</b>	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,364</b>	\$1,462	\$1,218
Revenue Collected During FY 18:	<b>\$12,029,291</b>	\$24,290,971	\$14,588,302
Expenditures During FY 18:	<b>\$13,385,284</b>	\$22,488,446	\$13,927,615
Per Capita Revenue:	<b>\$363</b>	\$455	\$319
Per Capita Expenditures:	<b>\$404</b>	\$427	\$321
Operating Income (loss):	<b>-\$1,355,993</b>	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	<b>327.89%</b>	422.35%	353.51%
Ending Retained Earnings for FY 17:	<b>\$43,889,176</b>	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	<b>\$1,323</b>	\$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

<b>Unit Name:</b>	Northfield Village		
<b>Unit Code:</b>	016/390/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$18,470,229		
<b>Equalized Assessed Valuation:</b>	\$561,471,534		
<b>Population:</b>	5,470		
<b>Employees:</b>			
<b>Full Time:</b>	44		
<b>Part Time:</b>	52		
<b>Salaries Paid:</b>	\$6,402,968		

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:	\$7,907,806	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,446	\$673	\$514
Revenue Collected During FY 18:	\$10,480,910	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,392,063	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,916	\$872	\$694
Per Capita Expenditures:	\$1,900	\$841	\$704
Revenues over (under) Expenditures:	\$88,847	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	73.64%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,652,843	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,399	\$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:	\$590,060	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,165,423	-\$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:	<b>\$11,021,700</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$2,015</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>1.76%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$13,353,622</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,441</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$2,840,694</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$2,366,694</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$519</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$433</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$474,000</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>582.39%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$13,783,457</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2,520</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Northlake City		
<b>Unit Code:</b>	016/395/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,279,755		
<b>Equalized Assessed Valuation:</b>	\$341,281,788		
<b>Population:</b>	12,364		
<b>Employees:</b>			
<b>Full Time:</b>	90		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$6,839,024		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,969,112	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$3,071	\$673	\$514
Revenue Collected During FY 18:	\$14,930,297	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$15,417,770	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,208	\$872	\$694
Per Capita Expenditures:	\$1,247	\$841	\$704
Revenues over (under) Expenditures:	-\$487,473	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	97.90%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,093,833	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,221	\$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:	\$454,565	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,087,188	-\$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:	<b>\$32,417,341</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$2,622</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>3.52%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$6,390,534</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$517</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$6,528,671</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$5,740,860</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$528</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$464</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$787,811</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>142.08%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$8,156,756</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$660</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Norwood Village		
<b>Unit Code:</b>	072/060/32	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$187,368		
<b>Equalized Assessed Valuation:</b>	\$4,090,530		
<b>Population:</b>	472		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	14		
<b>Salaries Paid:</b>	\$11,812		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$332,667	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$705	\$1,048	\$581
Revenue Collected During FY 18:	\$129,314	\$310,057	\$126,093
Expenditures During FY 18:	\$73,909	\$288,976	\$119,948
Per Capita Revenue:	\$274	\$884	\$338
Per Capita Expenditures:	\$157	\$828	\$325
Revenues over (under) Expenditures:	\$55,405	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	525.07%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$388,072	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$822	\$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:	\$71,122	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$316,950	-\$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

<b>Unit Name:</b>	Oak Brook Village		
<b>Unit Code:</b>	022/085/32	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$56,240,155		
<b>Equalized Assessed Valuation:</b>	\$1,511,795,209		
<b>Population:</b>	7,883		
<b>Employees:</b>			
<b>Full Time:</b>	128		
<b>Part Time:</b>	52		
<b>Salaries Paid:</b>	\$13,960,082		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,847,861	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$3,279	\$673	\$514
Revenue Collected During FY 18:	\$27,194,187	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$25,631,949	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$3,450	\$872	\$694
Per Capita Expenditures:	\$3,252	\$841	\$704
Revenues over (under) Expenditures:	\$1,562,238	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	106.91%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$27,402,309	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$3,476	\$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:	\$15,356,444	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$32,346,201	-\$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:	<b>\$3,164,772</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$401</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$35,832,118</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$4.545</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$13,284,403</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$12,338,707</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$1.685</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$1.565</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$945,696</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>295.44%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$36,453,696</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$4.624</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Oak Forest City		
<b>Unit Code:</b>	016/405/30	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$33,464,303		
<b>Equalized Assessed Valuation:</b>	\$456,712,639		
<b>Population:</b>	27,962		
<b>Employees:</b>			
<b>Full Time:</b>	123		
<b>Part Time:</b>	75		
<b>Salaries Paid:</b>	\$12,243,744		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,115,733	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$219	\$548	\$516
Revenue Collected During FY 18:	\$22,418,710	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$21,969,347	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$802	\$1,126	\$1,099
Per Capita Expenditures:	\$786	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$449,363	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	26.03%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$5,719,138	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$205	\$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:	\$2,315,197	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$31,340,781	-\$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:	<b>\$60,158,616</b>	\$133,916,165	\$70,239,988
Per Capita Debt:	<b>\$2,151</b>	\$2,479	\$1,921
General Obligation Debt over EAV:	<b>5.87%</b>	4.32%	3.17%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$15,985,564</b>	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	<b>\$572</b>	\$1,462	\$1,218
Revenue Collected During FY 18:	<b>\$7,385,662</b>	\$24,290,971	\$14,588,302
Expenditures During FY 18:	<b>\$7,886,312</b>	\$22,488,446	\$13,927,615
Per Capita Revenue:	<b>\$264</b>	\$455	\$319
Per Capita Expenditures:	<b>\$282</b>	\$427	\$321
Operating Income (loss):	<b>-\$500,650</b>	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	<b>196.35%</b>	422.35%	353.51%
Ending Retained Earnings for FY 17:	<b>\$15,484,914</b>	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	<b>\$554</b>	\$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

<b>Unit Name:</b>	Oak Grove Village		
<b>Unit Code:</b>	081/055/32	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$133,850		
<b>Equalized Assessed Valuation:</b>	\$3,667,205		
<b>Population:</b>	728		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$26,524		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,058,866	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,454	\$1,048	\$581
Revenue Collected During FY 18:	\$147,304	\$310,057	\$126,093
Expenditures During FY 18:	\$117,172	\$288,976	\$119,948
Per Capita Revenue:	\$202	\$884	\$338
Per Capita Expenditures:	\$161	\$828	\$325
Revenues over (under) Expenditures:	\$30,132	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	992.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,163,376	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,598	\$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:	\$1,121,576	-\$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

<b>Unit Name:</b>	Oak Lawn Village		
<b>Unit Code:</b>	016/410/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$146,218,042		
<b>Equalized Assessed Valuation:</b>	\$1,185,569,994		
<b>Population:</b>	56,690		
<b>Employees:</b>			
<b>Full Time:</b>	292		
<b>Part Time:</b>	49		
<b>Salaries Paid:</b>	\$30,732,437		

Blended Component Units
Number Submitted = 1  OLSSC

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,833,967	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$226	\$548	\$516
Revenue Collected During FY 18:	\$60,651,640	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$61,344,964	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,070	\$1,126	\$1,099
Per Capita Expenditures:	\$1,082	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$693,324	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	23.38%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$14,343,770	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$253	\$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:	\$16,495,186	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$242,175,041	-\$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:	<b>\$146,958,447</b>	\$133,916,165	\$70,239,988
Per Capita Debt:	<b>\$2,592</b>	\$2,479	\$1,921
General Obligation Debt over EAV:	<b>5.95%</b>	4.32%	3.17%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$45,823,936</b>	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	<b>\$808</b>	\$1,462	\$1,218
Revenue Collected During FY 18:	<b>\$52,920,899</b>	\$24,290,971	\$14,588,302
Expenditures During FY 18:	<b>\$50,822,432</b>	\$22,488,446	\$13,927,615
Per Capita Revenue:	<b>\$934</b>	\$455	\$319
Per Capita Expenditures:	<b>\$896</b>	\$427	\$321
Operating Income (loss):	<b>\$2,098,467</b>	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	<b>87.79%</b>	422.35%	353.51%
Ending Retained Earnings for FY 17:	<b>\$44,615,174</b>	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	<b>\$787</b>	\$1,483	\$1,222

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Oak Park Village		
<b>Unit Code:</b>	016/415/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$161,138,479		
<b>Equalized Assessed Valuation:</b>	\$1,655,776,153		
<b>Population:</b>	51,878		
<b>Employees:</b>			
<b>Full Time:</b>		340	
<b>Part Time:</b>		13	
<b>Salaries Paid:</b>		\$30,046,721	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$30,085,408</b>	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	<b>\$580</b>	\$548	\$516
Revenue Collected During FY 18:	<b>\$80,342,415</b>	\$57,665,583	\$43,811,978
Expenditures During FY 18:	<b>\$71,273,984</b>	\$55,249,511	\$42,544,942
Per Capita Revenue:	<b>\$1,549</b>	\$1,126	\$1,099
Per Capita Expenditures:	<b>\$1,374</b>	\$1,080	\$1,065
Revenues over (under) Expenditures:	<b>\$9,068,431</b>	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	<b>51.06%</b>	55.13%	55.60%
Ending Fund Balance for FY 18:	<b>\$36,392,678</b>	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	<b>\$702</b>	\$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:	<b>\$26,665,833</b>	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	<b>-\$154,483,516</b>	-\$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:	<b>\$280,047,465</b>	<b>\$133,916,165</b>	<b>\$70,239,988</b>
Per Capita Debt:	<b>\$5,398</b>	<b>\$2,479</b>	<b>\$1,921</b>
General Obligation Debt over EAV:	<b>6.40%</b>	<b>4.32%</b>	<b>3.17%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$83,038,765</b>	<b>\$73,536,684</b>	<b>\$49,429,530</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,601</b>	<b>\$1,462</b>	<b>\$1,218</b>
Revenue Collected During FY 18:	<b>\$32,398,140</b>	<b>\$24,290,971</b>	<b>\$14,588,302</b>
Expenditures During FY 18:	<b>\$22,679,443</b>	<b>\$22,488,446</b>	<b>\$13,927,615</b>
Per Capita Revenue:	<b>\$625</b>	<b>\$455</b>	<b>\$319</b>
Per Capita Expenditures:	<b>\$437</b>	<b>\$427</b>	<b>\$321</b>
Operating Income (loss):	<b>\$9,718,697</b>	<b>\$1,802,525</b>	<b>\$802,983</b>
Ratio of Retained Earnings to Expenditures:	<b>407.26%</b>	<b>422.35%</b>	<b>353.51%</b>
Ending Retained Earnings for FY 17:	<b>\$92,363,462</b>	<b>\$74,738,914</b>	<b>\$52,190,477</b>
Per Capita Ending Retained Earnings:	<b>\$1,780</b>	<b>\$1,483</b>	<b>\$1,222</b>

# 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

<b>Unit Name:</b>	Oakbrook Terrace City		
<b>Unit Code:</b>	022/090/30	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,841,744		
<b>Equalized Assessed Valuation:</b>	\$277,376,411		
<b>Population:</b>	2,134		
<b>Employees:</b>			
	<b>Full Time:</b>	38	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$3,422,985	

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:	<b>\$7,066,088</b>	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	<b>\$3,311</b>	\$673	\$514
Revenue Collected During FY 18:	<b>\$11,234,059</b>	\$6,253,365	\$2,793,093
Expenditures During FY 18:	<b>\$9,020,242</b>	\$6,118,533	\$2,788,549
Per Capita Revenue:	<b>\$5,264</b>	\$872	\$694
Per Capita Expenditures:	<b>\$4,227</b>	\$841	\$704
Revenues over (under) Expenditures:	<b>\$2,213,817</b>	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	<b>102.99%</b>	95.91%	76.33%
Ending Fund Balance for FY 18:	<b>\$9,289,605</b>	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	<b>\$4,353</b>	\$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:	<b>\$995,972</b>	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	<b>-\$8,874,195</b>	-\$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:	<b>\$12,280,149</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$5,755</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>4.13%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$4,801.150</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2.250</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,202.915</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$1,235.839</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$564</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$579</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$32.924</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>385.83%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$4,768.226</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2.234</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Oakdale Village		
<b>Unit Code:</b>	095/043/32	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$158,700		
<b>Equalized Assessed Valuation:</b>	\$2,559,738		
<b>Population:</b>	221		
<b>Employees:</b>			
<b>Full Time:</b>	10		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$8,655		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$189,253	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$856	\$1,048	\$581
Revenue Collected During FY 18:	\$68,293	\$310,057	\$126,093
Expenditures During FY 18:	\$53,471	\$288,976	\$119,948
Per Capita Revenue:	\$309	\$884	\$338
Per Capita Expenditures:	\$242	\$828	\$325
Revenues over (under) Expenditures:	\$14,822	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	381.66%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$204,075	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$923	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$201,349	\$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

<b>Unit Name:</b>	Oakford Village		
<b>Unit Code:</b>	065/020/32	<b>County:</b>	Menard
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$277,750		
<b>Equalized Assessed Valuation:</b>	\$2,095,041		
<b>Population:</b>	276		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$18,801		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$113,566	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$411	\$1,048	\$581
Revenue Collected During FY 18:	\$59,304	\$310,057	\$126,093
Expenditures During FY 18:	\$64,055	\$288,976	\$119,948
Per Capita Revenue:	\$215	\$884	\$338
Per Capita Expenditures:	\$232	\$828	\$325
Revenues over (under) Expenditures:	-\$4,751	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	169.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$108,815	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$394	\$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:	\$9,318	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$105,906	-\$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:	<b>\$286,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$1,036</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$479.540</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.737</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$78.864</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$85.326</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$286</b>	\$670	\$266
Per Capita Expenditures:	<b>\$309</b>	\$690	\$274
Operating Income (loss):	<b>-\$6.462</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>554.44%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$473.078</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$1.714</b>	\$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

<b>Unit Name:</b>	Oakland City		
<b>Unit Code:</b>	015/035/30	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,186,970		
<b>Equalized Assessed Valuation:</b>	\$7,427,829		
<b>Population:</b>	880		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$245,441		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$593,195	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$674	\$1,048	\$581
Revenue Collected During FY 18:	\$348,778	\$310,057	\$126,093
Expenditures During FY 18:	\$417,764	\$288,976	\$119,948
Per Capita Revenue:	\$396	\$884	\$338
Per Capita Expenditures:	\$475	\$828	\$325
Revenues over (under) Expenditures:	-\$68,986	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	125.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$524,209	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$596	\$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:	\$148,329	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$385,022	-\$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:	\$1,020,564	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,160	\$2,410	\$1,081
Revenue Collected During FY 18:	\$411,090	\$259,125	\$96,372
Expenditures During FY 18:	\$533,972	\$253,615	\$101,344
Per Capita Revenue:	\$467	\$670	\$266
Per Capita Expenditures:	\$607	\$690	\$274
Operating Income (loss):	-\$122,882	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	168.11%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$897,682	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,020	\$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

<b>Unit Name:</b>	Oakwood Village		
<b>Unit Code:</b>	092/070/32	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,720,148		
<b>Equalized Assessed Valuation:</b>	\$10,432,809		
<b>Population:</b>	1,542		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	36		
<b>Salaries Paid:</b>	\$453,815		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,026,717	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$2,611	\$673	\$514
Revenue Collected During FY 18:	\$1,729,731	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,563,484	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,122	\$872	\$694
Per Capita Expenditures:	\$1,014	\$841	\$704
Revenues over (under) Expenditures:	\$166,247	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	267.70%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,185,464	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,714	\$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:	\$1,402,543	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,782,921	-\$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

<b>Unit Name:</b>	<b>Oakwood Hills Village</b>		
<b>Unit Code:</b>	063/090/32	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,066,140		
<b>Equalized Assessed Valuation:</b>	\$52,739,231		
<b>Population:</b>	2,050		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	18		
<b>Salaries Paid:</b>	\$312,283		

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$576,857	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$281	\$673	\$514
Revenue Collected During FY 18:	\$919,922	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,023,441	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$449	\$872	\$694
Per Capita Expenditures:	\$499	\$841	\$704
Revenues over (under) Expenditures:	-\$103,519	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$473,338	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$231	\$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:	\$12,587	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$460,751	-\$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

<b>Unit Name:</b>	Oblong Village		
<b>Unit Code:</b>	017/020/32	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,788,127		
<b>Equalized Assessed Valuation:</b>	\$15,056,221		
<b>Population:</b>	1,421		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$353,832		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$600,255	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$422	\$673	\$514
Revenue Collected During FY 18:	\$791,231	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$569,999	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$557	\$872	\$694
Per Capita Expenditures:	\$401	\$841	\$704
Revenues over (under) Expenditures:	\$221,232	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	144.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$821,487	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$578	\$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:	\$524,012	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$297,475	-\$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:	<b>\$351,879</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$248</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,022,178</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,423</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$635,646</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$635,931</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$447</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$448</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$285</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>317.94%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$2,021,893</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,423</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Oconee Village														
<b>Unit Code:</b>	086/030/32	<b>County:</b>	Shelby												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$129,600														
<b>Equalized Assessed Valuation:</b>	\$1,201,687														
<b>Population:</b>	185														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">16</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$160</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>	16			<b>Salaries Paid:</b>	\$160		
<b>Full Time:</b>															
<b>Part Time:</b>	16														
<b>Salaries Paid:</b>	\$160														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$158,340	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$856	\$1,048	\$581
Revenue Collected During FY 18:	\$80,983	\$310,057	\$126,093
Expenditures During FY 18:	\$47,951	\$288,976	\$119,948
Per Capita Revenue:	\$438	\$884	\$338
Per Capita Expenditures:	\$259	\$828	\$325
Revenues over (under) Expenditures:	\$33,032	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	399.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$191,372	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,034	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$158,356	\$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

<b>Unit Name:</b>	Odell Village		
<b>Unit Code:</b>	053/060/32	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,319,392		
<b>Equalized Assessed Valuation:</b>	\$10,072,287		
<b>Population:</b>	1,014		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$158,891		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$616,640	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$608	\$673	\$514
Revenue Collected During FY 18:	\$645,272	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$783,321	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$636	\$872	\$694
Per Capita Expenditures:	\$773	\$841	\$704
Revenues over (under) Expenditures:	-\$138,049	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	82.18%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$643,718	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$635	\$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:	\$72,707	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$535,255	-\$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:	<b>\$337,607</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$333</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,498,524</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,478</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$237,026</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$365,266</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$234</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$360</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$128,240</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>375.17%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$1,370,374</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,351</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Odin Village		
<b>Unit Code:</b>	058/045/32	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,000,300		
<b>Equalized Assessed Valuation:</b>	\$6,042,870		
<b>Population:</b>	1,050		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$203,345		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$96,510	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$92	\$673	\$514
Revenue Collected During FY 18:	\$342,129	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$376,501	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$326	\$872	\$694
Per Capita Expenditures:	\$359	\$841	\$704
Revenues over (under) Expenditures:	-\$34,372	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	16.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$62,138	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$59	\$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:	\$61,776	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$362	-\$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:	<b>\$448,118</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$427</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>5.05%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$459,333</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$437</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$639,822</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$519,413</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$609</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$495</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$120,409</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>111.61%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$579,742</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$552</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	O'Fallon City		
<b>Unit Code:</b>	088/110/30	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$77,819,425		
<b>Equalized Assessed Valuation:</b>	\$674,208,383		
<b>Population:</b>	30,440		
<b>Employees:</b>			
	<b>Full Time:</b>	186	
	<b>Part Time:</b>	150	
	<b>Salaries Paid:</b>	\$14,861,855	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,906,125	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$950	\$548	\$516
Revenue Collected During FY 18:	\$33,032,481	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$34,026,957	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,085	\$1,126	\$1,099
Per Capita Expenditures:	\$1,118	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$994,476	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	83.63%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$28,457,716	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$935	\$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:	\$20,502,264	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$1,787,876	-\$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:	<b>\$60,843,718</b>	\$133,916,165	\$70,239,988
Per Capita Debt:	<b>\$1,999</b>	\$2,479	\$1,921
General Obligation Debt over EAV:	<b>7.76%</b>	4.32%	3.17%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$44,380,654</b>	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,458</b>	\$1,462	\$1,218
Revenue Collected During FY 18:	<b>\$19,548,285</b>	\$24,290,971	\$14,588,302
Expenditures During FY 18:	<b>\$14,713,101</b>	\$22,488,446	\$13,927,615
Per Capita Revenue:	<b>\$642</b>	\$455	\$319
Per Capita Expenditures:	<b>\$483</b>	\$427	\$321
Operating Income (loss):	<b>\$4,835,184</b>	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	<b>355.61%</b>	422.35%	353.51%
Ending Retained Earnings for FY 17:	<b>\$52,320,717</b>	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	<b>\$1,719</b>	\$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

<b>Unit Name:</b>	Ogden Village		
<b>Unit Code:</b>	010/065/32	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$960,200		
<b>Equalized Assessed Valuation:</b>	\$11,268,940		
<b>Population:</b>	810		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$121,650		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$623,860	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$770	\$1,048	\$581
Revenue Collected During FY 18:	\$406,907	\$310,057	\$126,093
Expenditures During FY 18:	\$356,793	\$288,976	\$119,948
Per Capita Revenue:	\$502	\$884	\$338
Per Capita Expenditures:	\$440	\$828	\$325
Revenues over (under) Expenditures:	\$50,114	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	186.51%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$665,471	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$822	\$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:	\$30,969	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$634,502	-\$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:	\$169,429	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$209	\$2,410	\$1,081
Revenue Collected During FY 18:	\$137,230	\$259,125	\$96,372
Expenditures During FY 18:	\$168,989	\$253,615	\$101,344
Per Capita Revenue:	\$169	\$670	\$266
Per Capita Expenditures:	\$209	\$690	\$274
Operating Income (loss):	-\$31,759	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	181.12%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$306,081	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$378	\$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

<b>Unit Name:</b>	Oglesby City		
<b>Unit Code:</b>	050/075/30	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,028,051		
<b>Equalized Assessed Valuation:</b>	\$34,914,117		
<b>Population:</b>	4,381		
<b>Employees:</b>			
<b>Full Time:</b>		29	
<b>Part Time:</b>		90	
<b>Salaries Paid:</b>		\$1,994,642	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$491,125	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$112	\$673	\$514
Revenue Collected During FY 18:	\$6,047,759	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,456,687	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,380	\$872	\$694
Per Capita Expenditures:	\$1,246	\$841	\$704
Revenues over (under) Expenditures:	\$591,072	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	13.07%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$713,106	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$163	\$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:	\$1,958,657	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$6,971,284	-\$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:	<b>\$4,481,756</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,023</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$5,468,714</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.248</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$5,356,454</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$4,186,463</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$1.223</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$956</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,169,991</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>146.65%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$6,139,433</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.401</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Ohio Village		
<b>Unit Code:</b>	006/085/32	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,012,271		
<b>Equalized Assessed Valuation:</b>	\$2,379,325		
<b>Population:</b>	500		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$44,078		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$288,667	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$577	\$1,048	\$581
Revenue Collected During FY 18:	\$260,378	\$310,057	\$126,093
Expenditures During FY 18:	\$224,301	\$288,976	\$119,948
Per Capita Revenue:	\$521	\$884	\$338
Per Capita Expenditures:	\$449	\$828	\$325
Revenues over (under) Expenditures:	\$36,077	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	125.45%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$281,384	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$563	\$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:	\$247,790	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$15,295	-\$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:	<b>\$795,253</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$1,591</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$868.436</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.737</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$154.734</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$184.815</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$309</b>	\$670	\$266
Per Capita Expenditures:	<b>\$370</b>	\$690	\$274
Operating Income (loss):	<b>-\$30.081</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>483.62%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$893.799</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$1.788</b>	\$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

<b>Unit Name:</b>	Ohlman Village		
<b>Unit Code:</b>	068/065/32	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$53,300		
<b>Equalized Assessed Valuation:</b>	\$829,545		
<b>Population:</b>	128		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$4,457		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,390	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$409	\$1,048	\$581
Revenue Collected During FY 18:	\$38,794	\$310,057	\$126,093
Expenditures During FY 18:	\$21,874	\$288,976	\$119,948
Per Capita Revenue:	\$303	\$884	\$338
Per Capita Expenditures:	\$171	\$828	\$325
Revenues over (under) Expenditures:	\$16,920	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	316.86%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$69,310	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$541	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$96,134	\$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:	<b>\$198,000</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$1,547</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$30.579</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$239</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$19.067</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$22.822</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$149</b>	\$670	\$266
Per Capita Expenditures:	<b>\$178</b>	\$690	\$274
Operating Income (loss):	<b>-\$3.755</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>117.54%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$26.824</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$210</b>	\$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

<b>Unit Name:</b>	Okawville Village		
<b>Unit Code:</b>	095/045/32	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,681,900		
<b>Equalized Assessed Valuation:</b>	\$24,307,365		
<b>Population:</b>	1,434		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$359,609		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$444,430	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$310	\$673	\$514
Revenue Collected During FY 18:	\$840,322	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$833,712	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$586	\$872	\$694
Per Capita Expenditures:	\$581	\$841	\$704
Revenues over (under) Expenditures:	\$6,610	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	56.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$470,966	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$328	\$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:	\$232,617	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$238,349	-\$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:	<b>\$121,500</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$85</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,505,562</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,050</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$659,093</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$826,725</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$460</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$577</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$167,632</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>161.83%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$1,337,930</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$933</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Old Ripley Village		
<b>Unit Code:</b>	003/020/32	<b>County:</b>	Bond
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$22,560		
<b>Equalized Assessed Valuation:</b>	\$443,408		
<b>Population:</b>	108		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$188,916	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,749	\$1,048	\$581
Revenue Collected During FY 18:	\$28,017	\$310,057	\$126,093
Expenditures During FY 18:	\$13,870	\$288,976	\$119,948
Per Capita Revenue:	\$259	\$884	\$338
Per Capita Expenditures:	\$128	\$828	\$325
Revenues over (under) Expenditures:	\$14,147	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1464.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$203,063	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,880	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$203,063	\$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

<b>Unit Name:</b>	Old Shawneetown Village		
<b>Unit Code:</b>	030/025/32	<b>County:</b>	Gallatin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$95,060		
<b>Equalized Assessed Valuation:</b>	\$1,771,180		
<b>Population:</b>	193		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$45,130		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$509,697	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,641	\$1,048	\$581
Revenue Collected During FY 18:	\$122,139	\$310,057	\$126,093
Expenditures During FY 18:	\$95,045	\$288,976	\$119,948
Per Capita Revenue:	\$633	\$884	\$338
Per Capita Expenditures:	\$492	\$828	\$325
Revenues over (under) Expenditures:	\$27,094	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	549.45%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$522,227	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,706	\$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:	\$45,759	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$91,815	-\$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:	\$13.722	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$71	\$2,410	\$1,081
Revenue Collected During FY 18:	\$23.222	\$259,125	\$96,372
Expenditures During FY 18:	\$21.122	\$253,615	\$101,344
Per Capita Revenue:	\$120	\$670	\$266
Per Capita Expenditures:	\$109	\$690	\$274
Operating Income (loss):	\$2.100	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	74.91%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$15.822	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$82	\$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

<b>Unit Name:</b>	Olmsted Village		
<b>Unit Code:</b>	077/035/32	<b>County:</b>	Pulaski
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$442,100		
<b>Equalized Assessed Valuation:</b>	\$1,153,127		
<b>Population:</b>	306		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$91,519		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,473	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$126	\$1,048	\$581
Revenue Collected During FY 18:	\$119,881	\$310,057	\$126,093
Expenditures During FY 18:	\$102,783	\$288,976	\$119,948
Per Capita Revenue:	\$392	\$884	\$338
Per Capita Expenditures:	\$336	\$828	\$325
Revenues over (under) Expenditures:	\$17,098	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	56.73%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$58,309	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$191	\$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:	\$11,739	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$46,570	-\$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:	<b>\$366,629</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$1,198</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,970,868</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$6,441</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$279,600</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$277,264</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$914</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$906</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>\$2,336</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>710.68%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$1,970,466</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$6,439</b>	<b>\$2,415</b>	<b>\$1,072</b>

# 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

<b>Unit Name:</b>	Olney City		
<b>Unit Code:</b>	080/025/30	<b>County:</b>	Richland
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$12,670,338		
<b>Equalized Assessed Valuation:</b>	\$107,076,296		
<b>Population:</b>	8,942		
<b>Employees:</b>			
<b>Full Time:</b>	57		
<b>Part Time:</b>	83		
<b>Salaries Paid:</b>	\$3,153,008		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,395,600	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$715	\$673	\$514
Revenue Collected During FY 18:	\$5,863,897	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,614,481	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$656	\$872	\$694
Per Capita Expenditures:	\$740	\$841	\$704
Revenues over (under) Expenditures:	-\$750,584	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	85.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,662,402	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$633	\$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:	\$2,113,064	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,549,338	-\$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:	<b>\$1,497,320</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$167</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$13,459,798</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1.505</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$2,798,013</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$2,450,244</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$313</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$274</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$347,769</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>563.52%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$13,807,567</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1.544</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Olympia Fields Village		
<b>Unit Code:</b>	016/420/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,553,511		
<b>Equalized Assessed Valuation:</b>	\$135,649,774		
<b>Population:</b>	4,988		
<b>Employees:</b>			
<b>Full Time:</b>		41	
<b>Part Time:</b>		9	
<b>Salaries Paid:</b>		\$3,575,706	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$3,016,339</b>	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	<b>\$605</b>	\$673	\$514
Revenue Collected During FY 18:	<b>\$8,795,421</b>	\$6,253,365	\$2,793,093
Expenditures During FY 18:	<b>\$13,664,215</b>	\$6,118,533	\$2,788,549
Per Capita Revenue:	<b>\$1,763</b>	\$872	\$694
Per Capita Expenditures:	<b>\$2,739</b>	\$841	\$704
Revenues over (under) Expenditures:	<b>-\$4,868,794</b>	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	<b>34.49%</b>	95.91%	76.33%
Ending Fund Balance for FY 18:	<b>\$4,712,233</b>	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	<b>\$945</b>	\$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:	<b>\$1,307,831</b>	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	<b>-\$19,267,124</b>	-\$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:	<b>\$34,231,118</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$6,863</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.34%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$4,814,616</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$965</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$4,164,341</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$4,000,375</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$835</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$802</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$163,966</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>130.53%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$5,221,779</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,047</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Omaha Village		
<b>Unit Code:</b>	030/030/32	<b>County:</b>	Gallatin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,230,375		
<b>Equalized Assessed Valuation:</b>	\$1,172,163		
<b>Population:</b>	266		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$66,223		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$476,979	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,793	\$1,048	\$581
Revenue Collected During FY 18:	\$106,712	\$310,057	\$126,093
Expenditures During FY 18:	\$86,920	\$288,976	\$119,948
Per Capita Revenue:	\$401	\$884	\$338
Per Capita Expenditures:	\$327	\$828	\$325
Revenues over (under) Expenditures:	\$19,792	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	560.86%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$487,496	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,833	\$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:	\$130,497	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$258,329	-\$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:	<b>\$710,000</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$2,669</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,604,960</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$6.034</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$113,386</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$196,711</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$426</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$740</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$83,325</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>773.54%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$1,521,635</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$5.720</b>	<b>\$2,415</b>	<b>\$1,072</b>

# 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

<b>Unit Name:</b>	Onarga Village		
<b>Unit Code:</b>	038/085/32	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,652,202		
<b>Equalized Assessed Valuation:</b>	\$8,701,706		
<b>Population:</b>	1,438		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$331,958		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,332,641	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$927	\$673	\$514
Revenue Collected During FY 18:	\$669,156	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,493,396	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$465	\$872	\$694
Per Capita Expenditures:	\$1,039	\$841	\$704
Revenues over (under) Expenditures:	-\$824,240	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	34.04%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$508,401	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$354	\$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:	\$2,729	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$475,669	-\$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:	<b>\$2,077,229</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$1,445</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$6,413,029</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$4,460</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$345,359</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$532,593</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$240</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$370</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>-\$187,234</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>1168.96%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$6,225,795</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$4,329</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Oneida City		
<b>Unit Code:</b>	048/045/30	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,247,800		
<b>Equalized Assessed Valuation:</b>	\$6,252,138		
<b>Population:</b>	700		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	13		
<b>Salaries Paid:</b>	\$62,354		

#### Blended Component Units

Number Submitted = 2  
Friends of the Greig Memorial Library and Oneid  
Greig Memorial Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$446,007	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$637	\$1,048	\$581
Revenue Collected During FY 18:	\$259,826	\$310,057	\$126,093
Expenditures During FY 18:	\$249,169	\$288,976	\$119,948
Per Capita Revenue:	\$371	\$884	\$338
Per Capita Expenditures:	\$356	\$828	\$325
Revenues over (under) Expenditures:	\$10,657	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	169.84%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$423,179	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$605	\$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:	\$105,751	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$317,432	-\$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:	<b>\$267,402</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$382</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$501.277</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$716</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$186.373</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$163.886</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$266</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$234</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>\$22.487</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>340.02%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$557.249</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$796</b>	<b>\$2,415</b>	<b>\$1,072</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Orangeville Village		
<b>Unit Code:</b>	089/040/32	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$770,010		
<b>Equalized Assessed Valuation:</b>	\$7,708,143		
<b>Population:</b>	751		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$93,306		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$397,819	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$530	\$1,048	\$581
Revenue Collected During FY 18:	\$302,782	\$310,057	\$126,093
Expenditures During FY 18:	\$284,763	\$288,976	\$119,948
Per Capita Revenue:	\$403	\$884	\$338
Per Capita Expenditures:	\$379	\$828	\$325
Revenues over (under) Expenditures:	\$18,019	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	144.31%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$410,938	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$547	\$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:	\$99,665	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$361,839	-\$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:	<b>\$120,665</b>	<b>\$408,875</b>	<b>\$34,803</b>
Per Capita Debt:	<b>\$161</b>	<b>\$965</b>	<b>\$78</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.26%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,977,943</b>	<b>\$860,724</b>	<b>\$439,642</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,634</b>	<b>\$2,410</b>	<b>\$1,081</b>
Revenue Collected During FY 18:	<b>\$175,543</b>	<b>\$259,125</b>	<b>\$96,372</b>
Expenditures During FY 18:	<b>\$253,464</b>	<b>\$253,615</b>	<b>\$101,344</b>
Per Capita Revenue:	<b>\$234</b>	<b>\$670</b>	<b>\$266</b>
Per Capita Expenditures:	<b>\$338</b>	<b>\$690</b>	<b>\$274</b>
Operating Income (loss):	<b>-\$77,921</b>	<b>\$5,510</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>751.56%</b>	<b>411.99%</b>	<b>339.59%</b>
Ending Retained Earnings for FY 17:	<b>\$1,904,922</b>	<b>\$875,242</b>	<b>\$446,730</b>
Per Capita Ending Retained Earnings:	<b>\$2,537</b>	<b>\$2,415</b>	<b>\$1,072</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Oreana Village		
<b>Unit Code:</b>	055/055/32	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$851,475		
<b>Equalized Assessed Valuation:</b>	\$9,637,493		
<b>Population:</b>	892		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	19		
<b>Salaries Paid:</b>	\$150,378		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$357,394	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$401	\$1,048	\$581
Revenue Collected During FY 18:	\$281,587	\$310,057	\$126,093
Expenditures During FY 18:	\$336,059	\$288,976	\$119,948
Per Capita Revenue:	\$316	\$884	\$338
Per Capita Expenditures:	\$377	\$828	\$325
Revenues over (under) Expenditures:	-\$54,472	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	90.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$302,922	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$340	\$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:	\$150,819	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$152,103	-\$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:	<b>\$3,699,091</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$4,147</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$676.531</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$758</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$367.532</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$312.863</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$412</b>	\$670	\$266
Per Capita Expenditures:	<b>\$351</b>	\$690	\$274
Operating Income (loss):	<b>\$54.669</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>233.71%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$731.200</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$820</b>	\$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

<b>Unit Name:</b>	Oregon City		
<b>Unit Code:</b>	071/045/30	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$13,830,500		
<b>Equalized Assessed Valuation:</b>	\$46,030,791		
<b>Population:</b>	3,518		
<b>Employees:</b>			
<b>Full Time:</b>	21		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$1,230,379		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,510,019	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$713	\$673	\$514
Revenue Collected During FY 18:	\$2,811,668	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,809,470	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$799	\$872	\$694
Per Capita Expenditures:	\$799	\$841	\$704
Revenues over (under) Expenditures:	\$2,198	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	91.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,575,175	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$732	\$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:	\$1,949,002	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$544,020	-\$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:	<b>\$7,545,085</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$2,145</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$2,196,802</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$624</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$1,493,732</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$940,521</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$425</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$267</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$553,211</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>291.75%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$2,744,013</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$780</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Orient City		
<b>Unit Code:</b>	028/040/30	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$650,000		
<b>Equalized Assessed Valuation:</b>	\$1,102,743		
<b>Population:</b>	198		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$46,153		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,805	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$241	\$1,048	\$581
Revenue Collected During FY 18:	\$486,483	\$310,057	\$126,093
Expenditures During FY 18:	\$494,802	\$288,976	\$119,948
Per Capita Revenue:	\$2,457	\$884	\$338
Per Capita Expenditures:	\$2,499	\$828	\$325
Revenues over (under) Expenditures:	-\$8,319	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	7.98%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$39,486	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$199	\$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:	\$35,967	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$3,519	-\$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:	<b>\$96,769</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$489</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$84.007</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$424</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$111.491</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$104.718</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$563</b>	\$670	\$266
Per Capita Expenditures:	<b>\$529</b>	\$690	\$274
Operating Income (loss):	<b>\$6.773</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>86.69%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$90.780</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$458</b>	\$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

<b>Unit Name:</b>	Orion Village		
<b>Unit Code:</b>	037/075/32	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,117,000		
<b>Equalized Assessed Valuation:</b>	\$28,670,595		
<b>Population:</b>	1,688		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$287,188		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,145,956	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$679	\$673	\$514
Revenue Collected During FY 18:	\$972,124	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$922,449	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$576	\$872	\$694
Per Capita Expenditures:	\$546	\$841	\$704
Revenues over (under) Expenditures:	\$49,675	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	125.82%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,160,631	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$688	\$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:	\$263,446	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$945,931	-\$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:	<b>\$945,900</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$560</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.40%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$4,522,026</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2,679</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$638,701</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$595,141</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$378</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$353</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$43,560</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>773.02%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$4,600,586</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$2,725</b>	<b>\$1,728</b>	<b>\$1,361</b>

# 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

<b>Unit Name:</b>	Orland Hills Village		
<b>Unit Code:</b>	016/590/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,508,321		
<b>Equalized Assessed Valuation:</b>	\$150,296,109		
<b>Population:</b>	7,184		
<b>Employees:</b>			
<b>Full Time:</b>	30		
<b>Part Time:</b>	67		
<b>Salaries Paid:</b>	\$2,408,485		

Blended Component Units
Number Submitted = 1
Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$511,629	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$71	\$673	\$514
Revenue Collected During FY 18:	\$5,704,514	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,602,607	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$794	\$872	\$694
Per Capita Expenditures:	\$780	\$841	\$704
Revenues over (under) Expenditures:	\$101,907	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-6.38%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$357,589	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$50	\$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:	\$1,809,252	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$12,328,761	-\$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:	<b>\$4,260,825</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$593</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Orland Park Village		
<b>Unit Code:</b>	016/425/32	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$181,929,883		
<b>Equalized Assessed Valuation:</b>	\$2,340,998,574		
<b>Population:</b>	56,767		
<b>Employees:</b>			
<b>Full Time:</b>	299		
<b>Part Time:</b>	678		
<b>Salaries Paid:</b>	\$30,702,826		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,826,144	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$860	\$548	\$516
Revenue Collected During FY 18:	\$67,337,252	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$57,824,046	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,186	\$1,126	\$1,099
Per Capita Expenditures:	\$1,019	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$9,513,206	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	80.53%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$46,566,858	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$820	\$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:	\$2,529,028	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$33,868,931	-\$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:	<b>\$70,447,633</b>	\$133,916,165	\$70,239,988
Per Capita Debt:	<b>\$1,241</b>	\$2,479	\$1,921
General Obligation Debt over EAV:	<b>2.64%</b>	4.32%	3.17%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$161,889,623</b>	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	<b>\$2.852</b>	\$1,462	\$1,218
Revenue Collected During FY 18:	<b>\$28,644,326</b>	\$24,290,971	\$14,588,302
Expenditures During FY 18:	<b>\$29,351,414</b>	\$22,488,446	\$13,927,615
Per Capita Revenue:	<b>\$505</b>	\$455	\$319
Per Capita Expenditures:	<b>\$517</b>	\$427	\$321
Operating Income (loss):	<b>-\$707,088</b>	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	<b>553.10%</b>	422.35%	353.51%
Ending Retained Earnings for FY 17:	<b>\$162,342,573</b>	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	<b>\$2.860</b>	\$1,483	\$1,222

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

<b>Unit Name:</b>	Oswego Village		
<b>Unit Code:</b>	047/025/32	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$58,981,177		
<b>Equalized Assessed Valuation:</b>	\$872,705,185		
<b>Population:</b>	33,078		
<b>Employees:</b>			
<b>Full Time:</b>	118		
<b>Part Time:</b>	17		
<b>Salaries Paid:</b>	\$9,109,777		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,315,009	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$251	\$548	\$516
Revenue Collected During FY 18:	\$19,197,916	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$16,612,523	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$580	\$1,126	\$1,099
Per Capita Expenditures:	\$502	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,585,393	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	54.78%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$9,099,886	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$275	\$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:	\$2,141,559	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$5,397,463	-\$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:	<b>\$48,468,174</b>	\$133,916,165	\$70,239,988
Per Capita Debt:	<b>\$1,465</b>	\$2,479	\$1,921
General Obligation Debt over EAV:	<b>4.29%</b>	4.32%	3.17%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$52,230,464</b>	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,579</b>	\$1,462	\$1,218
Revenue Collected During FY 18:	<b>\$8,732,963</b>	\$24,290,971	\$14,588,302
Expenditures During FY 18:	<b>\$7,920,622</b>	\$22,488,446	\$13,927,615
Per Capita Revenue:	<b>\$264</b>	\$455	\$319
Per Capita Expenditures:	<b>\$239</b>	\$427	\$321
Operating Income (loss):	<b>\$812,341</b>	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	<b>669.24%</b>	422.35%	353.51%
Ending Retained Earnings for FY 17:	<b>\$53,007,805</b>	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	<b>\$1,603</b>	\$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

<b>Unit Name:</b>	Ottawa City		
<b>Unit Code:</b>	050/080/30	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$41,194,978		
<b>Equalized Assessed Valuation:</b>	\$390,207,661		
<b>Population:</b>	18,180		
<b>Employees:</b>			
<b>Full Time:</b>	135		
<b>Part Time:</b>	35		
<b>Salaries Paid:</b>	\$10,191,622		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,406,440	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$187	\$673	\$514
Revenue Collected During FY 18:	\$20,257,827	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$20,654,845	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,114	\$872	\$694
Per Capita Expenditures:	\$1,136	\$841	\$704
Revenues over (under) Expenditures:	-\$397,018	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	18.16%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,751,761	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$206	\$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:	\$97,892	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$21,675,519	-\$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:	<b>\$17,354,581</b>	<b>\$13,729,977</b>	<b>\$2,917,395</b>
Per Capita Debt:	<b>\$955</b>	<b>\$1,752</b>	<b>\$798</b>
General Obligation Debt over EAV:	<b>2.02%</b>	<b>2.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$23,523,317</b>	<b>\$9,994,095</b>	<b>\$4,465,021</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,294</b>	<b>\$1,692</b>	<b>\$1,322</b>
Revenue Collected During FY 18:	<b>\$7,492,902</b>	<b>\$3,378,027</b>	<b>\$1,372,086</b>
Expenditures During FY 18:	<b>\$6,366,659</b>	<b>\$3,047,088</b>	<b>\$1,325,700</b>
Per Capita Revenue:	<b>\$412</b>	<b>\$550</b>	<b>\$393</b>
Per Capita Expenditures:	<b>\$350</b>	<b>\$502</b>	<b>\$369</b>
Operating Income (loss):	<b>\$1,126,243</b>	<b>\$330,939</b>	<b>\$64,565</b>
Ratio of Retained Earnings to Expenditures:	<b>388.61%</b>	<b>381.86%</b>	<b>326.57%</b>
Ending Retained Earnings for FY 17:	<b>\$24,741,260</b>	<b>\$10,200,902</b>	<b>\$4,541,485</b>
Per Capita Ending Retained Earnings:	<b>\$1,361</b>	<b>\$1,728</b>	<b>\$1,361</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Less Than 1,000**

#### Local Government Profile

<b>Unit Name:</b>	Otterville Town		
<b>Unit Code:</b>	042/035/31	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$16,255		
<b>Equalized Assessed Valuation:</b>	\$535,031		
<b>Population:</b>	117		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$3,290		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$90,246	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$771	\$1,048	\$581
Revenue Collected During FY 18:	\$26,332	\$310,057	\$126,093
Expenditures During FY 18:	\$16,255	\$288,976	\$119,948
Per Capita Revenue:	\$225	\$884	\$338
Per Capita Expenditures:	\$139	\$828	\$325
Revenues over (under) Expenditures:	\$10,077	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	617.18%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$100,323	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$857	\$1,078	\$585

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,361	\$6,514	\$
Total Unreserved Funds:	\$90,846	\$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

<b>Unit Name:</b>	Owaneco Village		
<b>Unit Code:</b>	011/045/32	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$105,400		
<b>Equalized Assessed Valuation:</b>	\$1,753,796		
<b>Population:</b>	260		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	12		
<b>Salaries Paid:</b>	\$14,686		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,441	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$313	\$1,048	\$581
Revenue Collected During FY 18:	\$59,452	\$310,057	\$126,093
Expenditures During FY 18:	\$46,151	\$288,976	\$119,948
Per Capita Revenue:	\$229	\$884	\$338
Per Capita Expenditures:	\$178	\$828	\$325
Revenues over (under) Expenditures:	\$13,301	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	205.29%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$94,742	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$364	\$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:	\$8,764	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$85,978	-\$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:	<b>\$34,477</b>	\$408,875	\$34,803
Per Capita Debt:	<b>\$133</b>	\$965	\$78
General Obligation Debt over EAV:	<b>0.00%</b>	0.26%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$60.086</b>	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	<b>\$231</b>	\$2,410	\$1,081
Revenue Collected During FY 18:	<b>\$52.702</b>	\$259,125	\$96,372
Expenditures During FY 18:	<b>\$34.993</b>	\$253,615	\$101,344
Per Capita Revenue:	<b>\$203</b>	\$670	\$266
Per Capita Expenditures:	<b>\$135</b>	\$690	\$274
Operating Income (loss):	<b>\$17.709</b>	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	<b>222.32%</b>	411.99%	339.59%
Ending Retained Earnings for FY 17:	<b>\$77.795</b>	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	<b>\$299</b>	\$2,415	\$1,072