

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Palatine Village		
Unit Code:	016/430/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$137,448,546		
Equalized Assessed Valuation:	\$1,827,842,680		
Population:	68,557		
Employees:			
Full Time:	329		
Part Time:	33		
Salaries Paid:	\$33,421,825		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$42,233,432	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$616	\$548	\$516
Revenue Collected During FY 18:	\$72,193,715	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$69,436,694	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,053	\$1,126	\$1,099
Per Capita Expenditures:	\$1,013	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,757,021	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	63.67%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$44,209,887	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$645	\$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:	\$3,925,818	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$80,303,379	-\$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:	\$199,355,744	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,908	\$2,479	\$1,921
General Obligation Debt over EAV:	3.52%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$58,043,925	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$847	\$1,462	\$1,218
Revenue Collected During FY 18:	\$21,819,745	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$18,688,303	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$318	\$455	\$319
Per Capita Expenditures:	\$273	\$427	\$321
Operating Income (loss):	\$3,131,442	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	322.50%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$60,270,076	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$879	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Palestine Village		
Unit Code:	017/025/32	County:	Crawford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$889,150		
Equalized Assessed Valuation:	\$8,822,843		
Population:	1,369		
Employees:			
Full Time:	9		
Part Time:	10		
Salaries Paid:	\$288,173		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$311,876	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$228	\$673	\$514
Revenue Collected During FY 18:	\$526,140	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$644,639	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$384	\$872	\$694
Per Capita Expenditures:	\$471	\$841	\$704
Revenues over (under) Expenditures:	-\$118,499	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$263,377	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$192	\$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:	\$266,732	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,355	-\$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:	\$69,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$50	\$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:	\$416.063	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$304	\$1,692	\$1,322
Revenue Collected During FY 18:	\$121.147	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$98.001	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$88	\$550	\$393
Per Capita Expenditures:	\$72	\$502	\$369
Operating Income (loss):	\$23.146	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	448.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$439.209	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$321	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Palmer Village		
Unit Code:	011/050/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$784,073		
Equalized Assessed Valuation:	\$1,850,244		
Population:	248		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$30,480		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,769	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$713	\$1,048	\$581
Revenue Collected During FY 18:	\$66,984	\$310,057	\$126,093
Expenditures During FY 18:	\$46,351	\$288,976	\$119,948
Per Capita Revenue:	\$270	\$884	\$338
Per Capita Expenditures:	\$187	\$828	\$325
Revenues over (under) Expenditures:	\$20,633	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	425.89%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$197,402	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$796	\$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:	\$34,971	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$162,431	-\$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:	\$88.314	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$356	\$2,410	\$1,081
Revenue Collected During FY 18:	\$73.963	\$259,125	\$96,372
Expenditures During FY 18:	\$70.906	\$253,615	\$101,344
Per Capita Revenue:	\$298	\$670	\$266
Per Capita Expenditures:	\$286	\$690	\$274
Operating Income (loss):	\$3.057	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	128.86%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$91.371	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$368	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Palmyra Village		
Unit Code:	056/090/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$729,695		
Equalized Assessed Valuation:	\$4,463,214		
Population:	750		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$210,979		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,281,486	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,709	\$1,048	\$581
Revenue Collected During FY 18:	\$490,484	\$310,057	\$126,093
Expenditures During FY 18:	\$350,179	\$288,976	\$119,948
Per Capita Revenue:	\$654	\$884	\$338
Per Capita Expenditures:	\$467	\$828	\$325
Revenues over (under) Expenditures:	\$140,305	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	378.76%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,326,322	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,768	\$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:	\$490,462	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$835,860	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$44,000	\$408,875	\$34,803
Per Capita Debt:	\$59	\$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:	\$1,086,345	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,448	\$2,410	\$1,081
Revenue Collected During FY 18:	\$303,222	\$259,125	\$96,372
Expenditures During FY 18:	\$379,516	\$253,615	\$101,344
Per Capita Revenue:	\$404	\$670	\$266
Per Capita Expenditures:	\$506	\$690	\$274
Operating Income (loss):	-\$76,294	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	291.30%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,105,520	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,474	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Palos Heights City		
Unit Code:	016/435/30	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,782,898		
Equalized Assessed Valuation:	\$458,253,064		
Population:	12,515		
Employees:			
Full Time:	68		
Part Time:	119		
Salaries Paid:	\$6,624,402		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,384,115	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$430	\$673	\$514
Revenue Collected During FY 18:	\$14,457,745	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,225,396	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,155	\$872	\$694
Per Capita Expenditures:	\$1,057	\$841	\$704
Revenues over (under) Expenditures:	\$1,232,349	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	45.22%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,980,170	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$478	\$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:	\$2,158,526	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$19,053,188	-\$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:	\$37,933,686	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,031	\$1,752	\$798
General Obligation Debt over EAV:	1.23%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,431,711	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$834	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,278,564	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,928,849	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$582	\$550	\$393
Per Capita Expenditures:	\$474	\$502	\$369
Operating Income (loss):	\$1,349,715	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	198.71%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,781,426	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$941	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Palos Hills City		
Unit Code:	016/440/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,355,997		
Equalized Assessed Valuation:	\$370,311,623		
Population:	17,410		
Employees:			
Full Time:	70		
Part Time:	101		
Salaries Paid:	\$6,288,058		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,517,598	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$259	\$673	\$514
Revenue Collected During FY 18:	\$9,465,092	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,317,342	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$544	\$872	\$694
Per Capita Expenditures:	\$478	\$841	\$704
Revenues over (under) Expenditures:	\$1,147,750	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	69.10%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,747,497	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$330	\$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:	\$1,388,166	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,124,291	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$19,222,736	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,104	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,135,185	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$410	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,477,554	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,008,857	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$372	\$550	\$393
Per Capita Expenditures:	\$345	\$502	\$369
Operating Income (loss):	\$468,697	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	125.18%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,521,733	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$432	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Palos Park Village		
Unit Code:	016/445/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,941,461		
Equalized Assessed Valuation:	\$253,349,367		
Population:	4,847		
Employees:			
Full Time:	36		
Part Time:	49		
Salaries Paid:	\$3,009,072		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,608,836	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$332	\$673	\$514
Revenue Collected During FY 18:	\$4,581,138	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,486,478	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$945	\$872	\$694
Per Capita Expenditures:	\$926	\$841	\$704
Revenues over (under) Expenditures:	\$94,660	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	37.97%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,703,496	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$351	\$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:	\$1,011,916	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,411,839	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,934,721	\$13,729,977	\$2,917,395
Per Capita Debt:	\$399	\$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:	\$19,697,871	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.064	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,008,678	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,496,820	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$621	\$550	\$393
Per Capita Expenditures:	\$721	\$502	\$369
Operating Income (loss):	-\$488,142	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	549.35%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,209,729	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.963	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pana City		
Unit Code:	011/055/30	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,705,300		
Equalized Assessed Valuation:	\$37,495,006		
Population:	5,734		
Employees:			
Full Time:	45		
Part Time:	6		
Salaries Paid:	\$2,145,467		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,887,519	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$329	\$673	\$514
Revenue Collected During FY 18:	\$3,630,585	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,562,439	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$633	\$872	\$694
Per Capita Expenditures:	\$621	\$841	\$704
Revenues over (under) Expenditures:	\$68,146	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	56.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,026,760	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$353	\$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:	\$497,594	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,117,166	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$806,675	\$13,729,977	\$2,917,395
Per Capita Debt:	\$141	\$1,752	\$798
General Obligation Debt over EAV:	1.79%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,010,325	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$699	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,135,655	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,001,961	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$372	\$550	\$393
Per Capita Expenditures:	\$349	\$502	\$369
Operating Income (loss):	\$133,694	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	208.39%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,171,924	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$728	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Panama Village		
Unit Code:	068/067/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$269,960		
Equalized Assessed Valuation:	\$1,465,485		
Population:	343		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$15,030		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,921	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$122	\$1,048	\$581
Revenue Collected During FY 18:	\$155,359	\$310,057	\$126,093
Expenditures During FY 18:	\$101,779	\$288,976	\$119,948
Per Capita Revenue:	\$453	\$884	\$338
Per Capita Expenditures:	\$297	\$828	\$325
Revenues over (under) Expenditures:	\$53,580	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	93.83%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$95,501	\$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:	\$62,334	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$41,417	-\$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:	\$48,335	\$408,875	\$34,803
Per Capita Debt:	\$141	\$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:	\$627.594	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.830	\$2,410	\$1,081
Revenue Collected During FY 18:	\$122.578	\$259,125	\$96,372
Expenditures During FY 18:	\$134.443	\$253,615	\$101,344
Per Capita Revenue:	\$357	\$670	\$266
Per Capita Expenditures:	\$392	\$690	\$274
Operating Income (loss):	-\$11.865	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	457.99%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$615.729	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.795	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Panola Village		
Unit Code:	102/055/32	County:	Woodford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$5,531		
Equalized Assessed Valuation:	\$		
Population:	50		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,749	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$995	\$1,048	\$581
Revenue Collected During FY 18:	\$10,709	\$310,057	\$126,093
Expenditures During FY 18:	\$	\$288,976	\$119,948
Per Capita Revenue:	\$214	\$884	\$338
Per Capita Expenditures:	\$	\$828	\$325
Revenues over (under) Expenditures:	\$10,709	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	0.00%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$60,458	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,209	\$1,078	\$585

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Papineau Village		
Unit Code:	038/090/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$33,616		
Equalized Assessed Valuation:	\$1,209,761		
Population:	180		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$2,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,993	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$167	\$1,048	\$581
Revenue Collected During FY 18:	\$54,707	\$310,057	\$126,093
Expenditures During FY 18:	\$33,616	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$187	\$828	\$325
Revenues over (under) Expenditures:	\$21,091	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	151.96%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$51,084	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$284	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$76,953	\$29,338	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Paris City		
Unit Code:	023/035/30	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,963,983		
Equalized Assessed Valuation:	\$86,902,218		
Population:	8,337		
Employees:			
Full Time:	65		
Part Time:	29		
Salaries Paid:	\$3,661,491		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,093,151	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$611	\$673	\$514
Revenue Collected During FY 18:	\$6,413,061	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,088,616	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$769	\$872	\$694
Per Capita Expenditures:	\$730	\$841	\$704
Revenues over (under) Expenditures:	\$324,445	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	88.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,417,596	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$650	\$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:	\$4,418,753	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,790,560	-\$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:	\$15,040,269	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,804	\$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:	\$12,951,563	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,554	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,600,245	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,093,411	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$552	\$550	\$393
Per Capita Expenditures:	\$491	\$502	\$369
Operating Income (loss):	\$506,834	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	328.78%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,458,397	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,614	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Park City City		
Unit Code:	049/150/30	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$23,546,000		
Equalized Assessed Valuation:	\$47,945,118		
Population:	7,700		
Employees:			
Full Time:		18	
Part Time:		23	
Salaries Paid:		\$1,669,533	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$342,235	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$44	\$673	\$514
Revenue Collected During FY 18:	\$2,857,729	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,705,261	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$371	\$872	\$694
Per Capita Expenditures:	\$481	\$841	\$704
Revenues over (under) Expenditures:	-\$847,532	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-4.73%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$175,297	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$23	\$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:	\$442,217	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$617,514	-\$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:	\$350,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$45	\$1,752	\$798
General Obligation Debt over EAV:	0.73%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$711.362	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$92	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,454.195	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$889.246	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$189	\$550	\$393
Per Capita Expenditures:	\$115	\$502	\$369
Operating Income (loss):	\$564.949	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	106.42%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$946.311	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$123	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Park Forest Village		
Unit Code:	016/450/32	County:	Cook
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$55,803,064		
Equalized Assessed Valuation:	\$131,918,779		
Population:	21,682		
Employees:			
Full Time:	164		
Part Time:	72		
Salaries Paid:	\$14,407,216		

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:	\$16,004,689	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$738	\$673	\$514
Revenue Collected During FY 18:	\$30,428,255	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$30,923,776	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,403	\$872	\$694
Per Capita Expenditures:	\$1,426	\$841	\$704
Revenues over (under) Expenditures:	-\$495,521	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	50.91%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,742,763	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$726	\$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:	\$3,352,072	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$36,806,378	-\$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:	\$70,565,787	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,255	\$1,752	\$798
General Obligation Debt over EAV:	3.02%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$28,612,923	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,320	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,000,597	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,156,641	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$507	\$550	\$393
Per Capita Expenditures:	\$422	\$502	\$369
Operating Income (loss):	\$1,843,956	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	331.15%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$30,321,984	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,398	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Park Ridge City		
Unit Code:	016/455/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,583,457		
Equalized Assessed Valuation:	\$1,573,672,700		
Population:	37,494		
Employees:			
Full Time:	232		
Part Time:	97		
Salaries Paid:	\$19,625,471		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,642,216	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$737	\$548	\$516
Revenue Collected During FY 18:	\$42,320,242	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$38,626,624	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,129	\$1,126	\$1,099
Per Capita Expenditures:	\$1,030	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$3,693,618	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	83.00%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$32,060,216	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$855	\$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:	\$12,010,239	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$26,026,241	-\$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:	\$33,656,386	\$133,916,165	\$70,239,988
Per Capita Debt:	\$898	\$2,479	\$1,921
General Obligation Debt over EAV:	1.83%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$47,200,881	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.259	\$1,462	\$1,218
Revenue Collected During FY 18:	\$12,944,542	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$9,551,600	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$345	\$455	\$319
Per Capita Expenditures:	\$255	\$427	\$321
Operating Income (loss):	\$3,392,942	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	498.93%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$47,655,764	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.271	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Parkersburg Village		
Unit Code:	080/030/32	County:	Richland
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,213,100		
Equalized Assessed Valuation:	\$882,670		
Population:	199		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$15,195		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,110	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$292	\$1,048	\$581
Revenue Collected During FY 18:	\$34,957	\$310,057	\$126,093
Expenditures During FY 18:	\$31,860	\$288,976	\$119,948
Per Capita Revenue:	\$176	\$884	\$338
Per Capita Expenditures:	\$160	\$828	\$325
Revenues over (under) Expenditures:	\$3,097	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	183.19%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$58,364	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$293	\$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:	\$17,055	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$41,309	-\$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:	\$236,267	\$408,875	\$34,803
Per Capita Debt:	\$1,187	\$965	\$78
General Obligation Debt over EAV:	1.31%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$928.451	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.666	\$2,410	\$1,081
Revenue Collected During FY 18:	\$63.667	\$259,125	\$96,372
Expenditures During FY 18:	\$124.143	\$253,615	\$101,344
Per Capita Revenue:	\$320	\$670	\$266
Per Capita Expenditures:	\$624	\$690	\$274
Operating Income (loss):	-\$60.476	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	698.57%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$867.221	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.358	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Patoka Village		
Unit Code:	058/050/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$600,950		
Equalized Assessed Valuation:	\$3,881,588		
Population:	650		
Employees:			
Full Time:	2		
Part Time:	13		
Salaries Paid:	\$125,201		

Blended Component Units
Number Submitted = 1 Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$302,654	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$466	\$1,048	\$581
Revenue Collected During FY 18:	\$270,775	\$310,057	\$126,093
Expenditures During FY 18:	\$226,355	\$288,976	\$119,948
Per Capita Revenue:	\$417	\$884	\$338
Per Capita Expenditures:	\$348	\$828	\$325
Revenues over (under) Expenditures:	\$44,420	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	153.33%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$347,075	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$534	\$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:	\$59,722	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$287,353	-\$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:	\$1,054,244	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,622	\$2,410	\$1,081
Revenue Collected During FY 18:	\$213,928	\$259,125	\$96,372
Expenditures During FY 18:	\$204,268	\$253,615	\$101,344
Per Capita Revenue:	\$329	\$670	\$266
Per Capita Expenditures:	\$314	\$690	\$274
Operating Income (loss):	\$9,660	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	520.84%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,063,904	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,637	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Patterson Village		
Unit Code:	031/050/32	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$159,125		
Equalized Assessed Valuation:	\$574,596		
Population:	134		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$22,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,270	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$286	\$1,048	\$581
Revenue Collected During FY 18:	\$29,130	\$310,057	\$126,093
Expenditures During FY 18:	\$30,647	\$288,976	\$119,948
Per Capita Revenue:	\$217	\$884	\$338
Per Capita Expenditures:	\$229	\$828	\$325
Revenues over (under) Expenditures:	-\$1,517	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	131.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$40,193	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$300	\$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:	\$9,565	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$30,628	-\$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:	\$163.999	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.224	\$2,410	\$1,081
Revenue Collected During FY 18:	\$58.578	\$259,125	\$96,372
Expenditures During FY 18:	\$75.315	\$253,615	\$101,344
Per Capita Revenue:	\$437	\$670	\$266
Per Capita Expenditures:	\$562	\$690	\$274
Operating Income (loss):	-\$16.737	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	278.57%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$209.802	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.566	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Paw Paw Village		
Unit Code:	052/050/32	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,558,000		
Equalized Assessed Valuation:	\$7,642,058		
Population:	870		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$106,415		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$563,761	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$648	\$1,048	\$581
Revenue Collected During FY 18:	\$498,586	\$310,057	\$126,093
Expenditures During FY 18:	\$391,463	\$288,976	\$119,948
Per Capita Revenue:	\$573	\$884	\$338
Per Capita Expenditures:	\$450	\$828	\$325
Revenues over (under) Expenditures:	\$107,123	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	161.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$631,661	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$726	\$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:	\$487,733	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$143,928	-\$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:	\$504,581	\$408,875	\$34,803
Per Capita Debt:	\$580	\$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:	\$1,247,280	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,434	\$2,410	\$1,081
Revenue Collected During FY 18:	\$225,636	\$259,125	\$96,372
Expenditures During FY 18:	\$299,741	\$253,615	\$101,344
Per Capita Revenue:	\$259	\$670	\$266
Per Capita Expenditures:	\$345	\$690	\$274
Operating Income (loss):	-\$74,105	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	404.48%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,212,398	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,394	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pawnee Village		
Unit Code:	083/085/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,898,331		
Equalized Assessed Valuation:	\$37,840,098		
Population:	2,700		
Employees:			
	Full Time:	16	
	Part Time:	7	
	Salaries Paid:	\$877,229	

Blended Component Units
Number Submitted = 1
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,020,630	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$378	\$673	\$514
Revenue Collected During FY 18:	\$1,253,448	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,206,202	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$464	\$872	\$694
Per Capita Expenditures:	\$447	\$841	\$704
Revenues over (under) Expenditures:	\$47,246	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	92.68%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,117,876	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$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:	\$197,106	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$397,637	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,875,894	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,065	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,899,782	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,692,129	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$704	\$550	\$393
Per Capita Expenditures:	\$627	\$502	\$369
Operating Income (loss):	\$207,653	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	179.27%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,033,547	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,124	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Paxton City		
Unit Code:	027/035/30	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,732,761		
Equalized Assessed Valuation:	\$44,771,148		
Population:	4,473		
Employees:			
Full Time:	19		
Part Time:	22		
Salaries Paid:	\$1,070,684		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,650,086	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$816	\$673	\$514
Revenue Collected During FY 18:	\$2,235,236	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,955,110	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$500	\$872	\$694
Per Capita Expenditures:	\$437	\$841	\$704
Revenues over (under) Expenditures:	\$280,126	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	200.84%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,926,666	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$878	\$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:	\$1,790,760	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,221,831	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,771,445	\$13,729,977	\$2,917,395
Per Capita Debt:	\$396	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,287,139	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$511	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,334,774	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,293,438	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$298	\$550	\$393
Per Capita Expenditures:	\$289	\$502	\$369
Operating Income (loss):	\$41,336	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	180.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,332,023	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$521	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Payson Village		
Unit Code:	001/060/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$805,810		
Equalized Assessed Valuation:	\$8,709,626		
Population:	1,026		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$151,021		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$305,254	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$298	\$673	\$514
Revenue Collected During FY 18:	\$237,678	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$215,828	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$232	\$872	\$694
Per Capita Expenditures:	\$210	\$841	\$704
Revenues over (under) Expenditures:	\$21,850	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	151.56%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$327,104	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$319	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$314,463	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,482,139	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,445	\$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:	\$1,365,468	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,331	\$1,692	\$1,322
Revenue Collected During FY 18:	\$370,959	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$480,520	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$362	\$550	\$393
Per Capita Expenditures:	\$468	\$502	\$369
Operating Income (loss):	-\$109,561	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	261.36%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,255,907	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,224	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pearl Village		
Unit Code:	075/070/32	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,298		
Equalized Assessed Valuation:	\$560,080		
Population:	138		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$7,505		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,191	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$277	\$1,048	\$581
Revenue Collected During FY 18:	\$48,509	\$310,057	\$126,093
Expenditures During FY 18:	\$51,756	\$288,976	\$119,948
Per Capita Revenue:	\$352	\$884	\$338
Per Capita Expenditures:	\$375	\$828	\$325
Revenues over (under) Expenditures:	-\$3,247	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	67.52%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$34,944	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$253	\$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:	\$35,396	-\$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:	\$74,750	\$408,875	\$34,803
Per Capita Debt:	\$542	\$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:	\$97.651	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$708	\$2,410	\$1,081
Revenue Collected During FY 18:	\$59.064	\$259,125	\$96,372
Expenditures During FY 18:	\$28.475	\$253,615	\$101,344
Per Capita Revenue:	\$428	\$670	\$266
Per Capita Expenditures:	\$206	\$690	\$274
Operating Income (loss):	\$30.589	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	450.36%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$128.240	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$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

Unit Name:	Pearl City Village		
Unit Code:	089/045/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,159,375		
Equalized Assessed Valuation:	\$5,149,246		
Population:	780		
Employees:			
Full Time:	1		
Part Time:	18		
Salaries Paid:	\$112,748		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,249,413	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,602	\$1,048	\$581
Revenue Collected During FY 18:	\$750,115	\$310,057	\$126,093
Expenditures During FY 18:	\$301,216	\$288,976	\$119,948
Per Capita Revenue:	\$962	\$884	\$338
Per Capita Expenditures:	\$386	\$828	\$325
Revenues over (under) Expenditures:	\$448,899	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	538.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,621,200	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,078	\$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:	\$643,183	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$760,513	-\$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:	\$2,356,487	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,021	\$2,410	\$1,081
Revenue Collected During FY 18:	\$162,397	\$259,125	\$96,372
Expenditures During FY 18:	\$230,993	\$253,615	\$101,344
Per Capita Revenue:	\$208	\$670	\$266
Per Capita Expenditures:	\$296	\$690	\$274
Operating Income (loss):	-\$68,596	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	990.46%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,287,891	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,933	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pecatonica Village		
Unit Code:	101/030/32	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,348,477		
Equalized Assessed Valuation:	\$26,265,203		
Population:	2,195		
Employees:			
Full Time:	7		
Part Time:	10		
Salaries Paid:	\$407,302		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,283,365	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$585	\$673	\$514
Revenue Collected During FY 18:	\$875,638	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$641,506	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$399	\$872	\$694
Per Capita Expenditures:	\$292	\$841	\$704
Revenues over (under) Expenditures:	\$234,132	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	236.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,517,497	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$691	\$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:	\$490,893	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$704,398	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,763,971	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,715	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,017,489	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.197	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,387,509	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$979,403	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$632	\$550	\$393
Per Capita Expenditures:	\$446	\$502	\$369
Operating Income (loss):	\$408,106	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	758.18%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,425,595	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.383	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Peoria City		
Unit Code:	072/065/30	County:	Peoria
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$280,178,463		
Equalized Assessed Valuation:	\$2,113,620,362		
Population:	111,388		
Employees:			
Full Time:	681		
Part Time:	93		
Salaries Paid:	\$66,080,302		

Blended Component Units

Number Submitted = 3
 Firemen's Pension Fund of Peoria
 Peoria Foreign Fire Insurance Board
 Police Pension Fund of Peoria

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,368,369	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$309	\$548	\$516
Revenue Collected During FY 18:	\$150,683,382	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$137,560,256	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,353	\$1,126	\$1,099
Per Capita Expenditures:	\$1,235	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$13,123,126	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	27.27%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$37,513,267	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$337	\$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:	\$24,008,207	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$424,638,495	-\$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:	\$189,334,240	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,700	\$2,479	\$1,921
General Obligation Debt over EAV:	8.16%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$	\$1,462	\$1,218
Revenue Collected During FY 18:	\$5,288.654	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$3,289.395	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$47	\$455	\$319
Per Capita Expenditures:	\$30	\$427	\$321
Operating Income (loss):	\$1,999.259	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	260.72%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$8,576.151	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$77	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Peoria Heights Village		
Unit Code:	072/070/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,475,704		
Equalized Assessed Valuation:	\$95,599,248		
Population:	6,150		
Employees:			
Full Time:	33		
Part Time:	10		
Salaries Paid:	\$217,489		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,171,973	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$191	\$673	\$514
Revenue Collected During FY 18:	\$4,642,960	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,417,894	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$755	\$872	\$694
Per Capita Expenditures:	\$718	\$841	\$704
Revenues over (under) Expenditures:	\$225,066	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	31.62%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,397,039	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$227	\$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:	\$409,103	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,103,315	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,677,619	\$13,729,977	\$2,917,395
Per Capita Debt:	\$761	\$1,752	\$798
General Obligation Debt over EAV:	1.91%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,458,822	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$400	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,233,143	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,142,883	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$201	\$550	\$393
Per Capita Expenditures:	\$186	\$502	\$369
Operating Income (loss):	\$90,260	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	223.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,549,082	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$414	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Peotone Village		
Unit Code:	099/095/32	County:	Will
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,946,527		
Equalized Assessed Valuation:	\$87,789,258		
Population:	4,150		
Employees:			
Full Time:	19		
Part Time:	10		
Salaries Paid:	\$1,360,035		

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:	\$1,537,535	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$370	\$673	\$514
Revenue Collected During FY 18:	\$2,708,536	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,377,565	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$653	\$872	\$694
Per Capita Expenditures:	\$814	\$841	\$704
Revenues over (under) Expenditures:	-\$669,029	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	36.08%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,218,506	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$294	\$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:	\$1,385,259	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$4,205,520	-\$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:	\$558,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$134	\$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:	\$6,332,324	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,526	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,113,888	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,190,372	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$268	\$550	\$393
Per Capita Expenditures:	\$287	\$502	\$369
Operating Income (loss):	-\$76,484	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	529.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,307,237	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,520	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Percy Village		
Unit Code:	079/040/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,697,257		
Equalized Assessed Valuation:	\$6,304,368		
Population:	929		
Employees:			
Full Time:	4		
Part Time:	14		
Salaries Paid:	\$156,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$442,381	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$476	\$1,048	\$581
Revenue Collected During FY 18:	\$326,816	\$310,057	\$126,093
Expenditures During FY 18:	\$318,121	\$288,976	\$119,948
Per Capita Revenue:	\$352	\$884	\$338
Per Capita Expenditures:	\$342	\$828	\$325
Revenues over (under) Expenditures:	\$8,695	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	141.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$450,373	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$485	\$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:	\$233,642	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$202,966	-\$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:	\$216,360	\$408,875	\$34,803
Per Capita Debt:	\$233	\$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:	\$597.797	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$643	\$2,410	\$1,081
Revenue Collected During FY 18:	\$241.887	\$259,125	\$96,372
Expenditures During FY 18:	\$230.117	\$253,615	\$101,344
Per Capita Revenue:	\$260	\$670	\$266
Per Capita Expenditures:	\$248	\$690	\$274
Operating Income (loss):	\$11.770	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	265.20%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$610.270	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$657	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Perry Village		
Unit Code:	075/075/32	County:	Pike
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$465,000		
Equalized Assessed Valuation:	\$2,041,342		
Population:	387		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$48,622		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$423,900	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,095	\$1,048	\$581
Revenue Collected During FY 18:	\$113,011	\$310,057	\$126,093
Expenditures During FY 18:	\$126,196	\$288,976	\$119,948
Per Capita Revenue:	\$292	\$884	\$338
Per Capita Expenditures:	\$326	\$828	\$325
Revenues over (under) Expenditures:	-\$13,185	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	325.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$410,715	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,061	\$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:	\$20,856	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$389,859	-\$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:	\$636.519	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.645	\$2,410	\$1,081
Revenue Collected During FY 18:	\$135.679	\$259,125	\$96,372
Expenditures During FY 18:	\$137.339	\$253,615	\$101,344
Per Capita Revenue:	\$351	\$670	\$266
Per Capita Expenditures:	\$355	\$690	\$274
Operating Income (loss):	-\$1.660	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	462.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$634.857	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.640	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Peru City		
Unit Code:	050/085/30	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,485,247		
Equalized Assessed Valuation:	\$288,584,987		
Population:	9,893		
Employees:			
Full Time:	67		
Part Time:	25		
Salaries Paid:	\$5,263,589		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,781,596	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,090	\$673	\$514
Revenue Collected During FY 18:	\$18,498,673	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$18,761,943	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,870	\$872	\$694
Per Capita Expenditures:	\$1,896	\$841	\$704
Revenues over (under) Expenditures:	-\$263,270	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	56.20%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,545,111	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,066	\$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:	\$3,050,360	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,962,522	-\$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:	\$15,668,921	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,584	\$1,752	\$798
General Obligation Debt over EAV:	3.43%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$61,035,041	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$6.170	\$1,692	\$1,322
Revenue Collected During FY 18:	\$32,443,061	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$30,001,412	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$3.279	\$550	\$393
Per Capita Expenditures:	\$3.033	\$502	\$369
Operating Income (loss):	\$2,441,649	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	211.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$63,463,010	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$6.415	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pesotum Village		
Unit Code:	010/070/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$455,836		
Equalized Assessed Valuation:	\$8,491,942		
Population:	551		
Employees:			
	Full Time:		
	Part Time:	20	
	Salaries Paid:	\$50,852	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$299,240	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$543	\$1,048	\$581
Revenue Collected During FY 18:	\$174,559	\$310,057	\$126,093
Expenditures During FY 18:	\$186,406	\$288,976	\$119,948
Per Capita Revenue:	\$317	\$884	\$338
Per Capita Expenditures:	\$338	\$828	\$325
Revenues over (under) Expenditures:	-\$11,847	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	154.18%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$287,393	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$522	\$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:	\$31,343	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$256,050	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Petersburg City		
Unit Code:	065/025/30	County:	Menard
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,249,821		
Equalized Assessed Valuation:	\$31,892,389		
Population:	2,200		
Employees:			
	Full Time:	20	
	Part Time:	15	
	Salaries Paid:	\$807,826	

Blended Component Units
Number Submitted = 1
Road District 8, Menard County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$762,632	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$347	\$673	\$514
Revenue Collected During FY 18:	\$1,246,571	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,192,852	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$567	\$872	\$694
Per Capita Expenditures:	\$542	\$841	\$704
Revenues over (under) Expenditures:	\$53,719	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$840,102	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$382	\$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:	\$635,983	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$237,440	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,572,586	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,169	\$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:	\$5,233.669	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.379	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,370.495	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,125.870	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$623	\$550	\$393
Per Capita Expenditures:	\$512	\$502	\$369
Operating Income (loss):	\$244.625	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	486.58%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,478.294	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.490	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Phillipstown Village		
Unit Code:	097/045/32	County:	White
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$5,522		
Equalized Assessed Valuation:	\$216,370		
Population:	40		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,904	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$173	\$1,048	\$581
Revenue Collected During FY 18:	\$6,965	\$310,057	\$126,093
Expenditures During FY 18:	\$5,522	\$288,976	\$119,948
Per Capita Revenue:	\$174	\$884	\$338
Per Capita Expenditures:	\$138	\$828	\$325
Revenues over (under) Expenditures:	\$1,443	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	151.16%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$8,347	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$209	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,518	\$6,514	\$
Total Unreserved Funds:	\$	\$29,338	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Philo Village		
Unit Code:	010/075/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,459,770		
Equalized Assessed Valuation:	\$25,342,051		
Population:	1,560		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$144,462		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$608,296	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$390	\$673	\$514
Revenue Collected During FY 18:	\$649,723	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$872,332	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$416	\$872	\$694
Per Capita Expenditures:	\$559	\$841	\$704
Revenues over (under) Expenditures:	-\$222,609	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	59.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$515,687	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$331	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,305	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$272,077	-\$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:	\$369,163	\$13,729,977	\$2,917,395
Per Capita Debt:	\$237	\$1,752	\$798
General Obligation Debt over EAV:	0.17%	2.15%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Phoenix Village		
Unit Code:	016/460/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,437,204		
Equalized Assessed Valuation:	\$5,541,934		
Population:	1,964		
Employees:			
Full Time:	6		
Part Time:	142		
Salaries Paid:	\$1,046,679		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,332,859	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$679	\$673	\$514
Revenue Collected During FY 18:	\$2,155,201	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,009,329	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,097	\$872	\$694
Per Capita Expenditures:	\$1,023	\$841	\$704
Revenues over (under) Expenditures:	\$145,872	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	72.79%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,462,679	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$745	\$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:	\$148,809	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,284,877	-\$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:	\$440,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$224	\$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:	\$1,123,646	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$572	\$1,692	\$1,322
Revenue Collected During FY 18:	\$673,496	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$690,723	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$343	\$550	\$393
Per Capita Expenditures:	\$352	\$502	\$369
Operating Income (loss):	-\$17,227	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	160.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,105,435	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$563	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pierron Village		
Unit Code:	003/030/32	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,249,426		
Equalized Assessed Valuation:	\$3,149,248		
Population:	554		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$160,980		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$324,012	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$585	\$1,048	\$581
Revenue Collected During FY 18:	\$155,480	\$310,057	\$126,093
Expenditures During FY 18:	\$185,259	\$288,976	\$119,948
Per Capita Revenue:	\$281	\$884	\$338
Per Capita Expenditures:	\$334	\$828	\$325
Revenues over (under) Expenditures:	-\$29,779	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	166.21%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$307,910	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$556	\$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:	\$141,534	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$116,428	-\$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:	\$203,400	\$408,875	\$34,803
Per Capita Debt:	\$367	\$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:	\$2,238,165	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4,040	\$2,410	\$1,081
Revenue Collected During FY 18:	\$426,651	\$259,125	\$96,372
Expenditures During FY 18:	\$493,064	\$253,615	\$101,344
Per Capita Revenue:	\$770	\$670	\$266
Per Capita Expenditures:	\$890	\$690	\$274
Operating Income (loss):	-\$66,413	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	442.76%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,183,075	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,941	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pinckneyville City		
Unit Code:	073/020/30	County:	Perry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,518,465		
Equalized Assessed Valuation:	\$33,670,010		
Population:	5,536		
Employees:			
Full Time:	33		
Part Time:	72		
Salaries Paid:	\$1,879,385		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,636,885	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$838	\$673	\$514
Revenue Collected During FY 18:	\$2,952,411	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,949,230	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$533	\$872	\$694
Per Capita Expenditures:	\$713	\$841	\$704
Revenues over (under) Expenditures:	-\$996,819	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	98.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,908,854	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$706	\$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:	\$2,157,674	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$438,265	-\$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:	\$270,499	\$13,729,977	\$2,917,395
Per Capita Debt:	\$49	\$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:	\$13,650,121	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,466	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,654,141	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,459,993	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$841	\$550	\$393
Per Capita Expenditures:	\$625	\$502	\$369
Operating Income (loss):	\$1,194,148	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	393.36%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,610,068	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,458	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pingree Grove Village		
Unit Code:	045/075/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,331,688		
Equalized Assessed Valuation:	\$190,428,459		
Population:	4,532		
Employees:			
Full Time:		17	
Part Time:		14	
Salaries Paid:		\$1,230,113	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,998,611	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$662	\$673	\$514
Revenue Collected During FY 18:	\$2,850,132	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,339,249	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$629	\$872	\$694
Per Capita Expenditures:	\$516	\$841	\$704
Revenues over (under) Expenditures:	\$510,883	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	141.48%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,309,494	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$730	\$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:	\$1,130,096	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,853,017	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,739,394	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,266	\$1,752	\$798
General Obligation Debt over EAV:	0.77%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$33,920,207	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$7.485	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,767,558	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,846,133	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$611	\$550	\$393
Per Capita Expenditures:	\$628	\$502	\$369
Operating Income (loss):	-\$78,575	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1189.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$33,841,632	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$7.467	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Piper City Village		
Unit Code:	027/040/32	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$533,500		
Equalized Assessed Valuation:	\$6,665,432		
Population:	765		
Employees:			
Full Time:	2		
Part Time:	3		
Salaries Paid:	\$64,185		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$380,381	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$497	\$1,048	\$581
Revenue Collected During FY 18:	\$349,410	\$310,057	\$126,093
Expenditures During FY 18:	\$311,262	\$288,976	\$119,948
Per Capita Revenue:	\$457	\$884	\$338
Per Capita Expenditures:	\$407	\$828	\$325
Revenues over (under) Expenditures:	\$38,148	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	134.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$418,529	\$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:	\$134,667	\$6,514	\$
Total Unreserved Funds:	\$283,862	\$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:	\$123,851	\$408,875	\$34,803
Per Capita Debt:	\$162	\$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:	\$183.095	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$239	\$2,410	\$1,081
Revenue Collected During FY 18:	\$87.494	\$259,125	\$96,372
Expenditures During FY 18:	\$50.777	\$253,615	\$101,344
Per Capita Revenue:	\$114	\$670	\$266
Per Capita Expenditures:	\$66	\$690	\$274
Operating Income (loss):	\$36.717	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	432.90%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$219.812	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$287	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pittsburg Village		
Unit Code:	100/070/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,264,020		
Equalized Assessed Valuation:	\$3,524,615		
Population:	575		
Employees:			
Full Time:	3		
Part Time:	9		
Salaries Paid:	\$236,534		

Blended Component Units
Number Submitted = 1 Pittsburg Volunteer Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$425,077	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$739	\$1,048	\$581
Revenue Collected During FY 18:	\$258,682	\$310,057	\$126,093
Expenditures During FY 18:	\$239,137	\$288,976	\$119,948
Per Capita Revenue:	\$450	\$884	\$338
Per Capita Expenditures:	\$416	\$828	\$325
Revenues over (under) Expenditures:	\$19,545	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	188.65%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$451,122	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$785	\$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:	\$72,201	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$373,413	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,100,000	\$408,875	\$34,803
Per Capita Debt:	\$1,913	\$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:	\$2,603,843	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.528	\$2,410	\$1,081
Revenue Collected During FY 18:	\$901,042	\$259,125	\$96,372
Expenditures During FY 18:	\$839,126	\$253,615	\$101,344
Per Capita Revenue:	\$1.567	\$670	\$266
Per Capita Expenditures:	\$1.459	\$690	\$274
Operating Income (loss):	\$61,916	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	316.91%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,659,259	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.625	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pittsfield City		
Unit Code:	075/080/30	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,056,634		
Equalized Assessed Valuation:	\$54,795,925		
Population:	4,576		
Employees:			
Full Time:	26		
Part Time:	21		
Salaries Paid:	\$1,302,689		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,937,349	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$423	\$673	\$514
Revenue Collected During FY 18:	\$2,624,738	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,018,938	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$574	\$872	\$694
Per Capita Expenditures:	\$660	\$841	\$704
Revenues over (under) Expenditures:	-\$394,200	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	59.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,794,187	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$392	\$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:	\$625,720	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$883,274	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,599,085	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,661	\$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:	\$9,150,038	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,000	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,261,812	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,989,891	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$713	\$550	\$393
Per Capita Expenditures:	\$653	\$502	\$369
Operating Income (loss):	\$271,921	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	302.12%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,033,062	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,974	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Plainfield Village		
Unit Code:	099/100/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$59,149,022		
Equalized Assessed Valuation:	\$1,331,983,481		
Population:	42,138		
Employees:			
Full Time:	135		
Part Time:	17		
Salaries Paid:	\$12,233,137		

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:	\$14,536,481	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$345	\$548	\$516
Revenue Collected During FY 18:	\$27,842,890	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$26,471,723	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$661	\$1,126	\$1,099
Per Capita Expenditures:	\$628	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,371,167	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	58.10%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$15,379,317	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$365	\$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:	\$4,361,935	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$10,184,052	-\$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:	\$55,401,617	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,315	\$2,479	\$1,921
General Obligation Debt over EAV:	1.76%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$99,030,478	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2,350	\$1,462	\$1,218
Revenue Collected During FY 18:	\$18,727,917	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$16,554,917	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$444	\$455	\$319
Per Capita Expenditures:	\$393	\$427	\$321
Operating Income (loss):	\$2,173,000	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	606.73%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$100,442,884	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2,384	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Plainville Village		
Unit Code:	001/065/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$55,340		
Equalized Assessed Valuation:	\$1,793,140		
Population:	122		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$24,360		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$145,381	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,192	\$1,048	\$581
Revenue Collected During FY 18:	\$64,687	\$310,057	\$126,093
Expenditures During FY 18:	\$39,934	\$288,976	\$119,948
Per Capita Revenue:	\$530	\$884	\$338
Per Capita Expenditures:	\$327	\$828	\$325
Revenues over (under) Expenditures:	\$24,753	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	426.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$170,134	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,395	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,563	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$156,571	-\$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:	\$5,000	\$408,875	\$34,803
Per Capita Debt:	\$41	\$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:	\$697.865	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.720	\$2,410	\$1,081
Revenue Collected During FY 18:	\$59.027	\$259,125	\$96,372
Expenditures During FY 18:	\$26.263	\$253,615	\$101,344
Per Capita Revenue:	\$484	\$670	\$266
Per Capita Expenditures:	\$215	\$690	\$274
Operating Income (loss):	\$32.764	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	2781.97%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$730.629	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.989	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Plano City		
Unit Code:	047/030/30	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,020,132		
Equalized Assessed Valuation:	\$190,159,413		
Population:	10,856		
Employees:			
Full Time:	51		
Part Time:	10		
Salaries Paid:	\$3,373,523		

Blended Component Units
Number Submitted = 1
Plano City Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,586,485	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$330	\$673	\$514
Revenue Collected During FY 18:	\$7,694,898	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,726,202	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$709	\$872	\$694
Per Capita Expenditures:	\$712	\$841	\$704
Revenues over (under) Expenditures:	-\$31,304	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	39.51%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,052,792	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$281	\$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:	\$1,632,027	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,987,300	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,953,068	\$13,729,977	\$2,917,395
Per Capita Debt:	\$456	\$1,752	\$798
General Obligation Debt over EAV:	2.02%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$52,093,812	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4,799	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,823,508	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,554,678	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$260	\$550	\$393
Per Capita Expenditures:	\$327	\$502	\$369
Operating Income (loss):	-\$731,170	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1595.38%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$56,710,506	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5,224	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Plattville Village														
Unit Code:	047/030/32	County:	Kendall												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$56,130														
Equalized Assessed Valuation:	\$5,676,607														
Population:	259														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$199,017	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$768	\$1,048	\$581
Revenue Collected During FY 18:	\$46,158	\$310,057	\$126,093
Expenditures During FY 18:	\$39,319	\$288,976	\$119,948
Per Capita Revenue:	\$178	\$884	\$338
Per Capita Expenditures:	\$152	\$828	\$325
Revenues over (under) Expenditures:	\$6,839	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	523.55%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$205,856	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$795	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$205,856	\$29,338	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pleasant Hill Village		
Unit Code:	075/085/32	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$958,325		
Equalized Assessed Valuation:	\$6,296,733		
Population:	940		
Employees:			
Full Time:	2		
Part Time:	20		
Salaries Paid:	\$188,296		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$367,037	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$390	\$1,048	\$581
Revenue Collected During FY 18:	\$258,451	\$310,057	\$126,093
Expenditures During FY 18:	\$252,901	\$288,976	\$119,948
Per Capita Revenue:	\$275	\$884	\$338
Per Capita Expenditures:	\$269	\$828	\$325
Revenues over (under) Expenditures:	\$5,550	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	147.33%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$372,587	\$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:	\$160,926	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$160,200	-\$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:	\$2,391,943	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,545	\$2,410	\$1,081
Revenue Collected During FY 18:	\$662,697	\$259,125	\$96,372
Expenditures During FY 18:	\$477,249	\$253,615	\$101,344
Per Capita Revenue:	\$705	\$670	\$266
Per Capita Expenditures:	\$508	\$690	\$274
Operating Income (loss):	\$185,448	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	540.05%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,577,391	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,742	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pleasant Plains Village		
Unit Code:	083/090/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,032,988		
Equalized Assessed Valuation:	\$11,947,799		
Population:	802		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$224,969		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,307	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$362	\$1,048	\$581
Revenue Collected During FY 18:	\$360,701	\$310,057	\$126,093
Expenditures During FY 18:	\$311,368	\$288,976	\$119,948
Per Capita Revenue:	\$450	\$884	\$338
Per Capita Expenditures:	\$388	\$828	\$325
Revenues over (under) Expenditures:	\$49,333	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	121.93%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$379,640	\$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:	\$180,783	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$198,857	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,277,954	\$408,875	\$34,803
Per Capita Debt:	\$1,593	\$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:	\$4,539,605	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.660	\$2,410	\$1,081
Revenue Collected During FY 18:	\$467,002	\$259,125	\$96,372
Expenditures During FY 18:	\$488,724	\$253,615	\$101,344
Per Capita Revenue:	\$582	\$670	\$266
Per Capita Expenditures:	\$609	\$690	\$274
Operating Income (loss):	-\$21,722	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	924.42%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$4,517,883	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.633	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Plymouth Village		
Unit Code:	034/065/32	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$564,835		
Equalized Assessed Valuation:	\$1,782,342		
Population:	521		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$51,435		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$238,165	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$457	\$1,048	\$581
Revenue Collected During FY 18:	\$283,793	\$310,057	\$126,093
Expenditures During FY 18:	\$250,261	\$288,976	\$119,948
Per Capita Revenue:	\$545	\$884	\$338
Per Capita Expenditures:	\$480	\$828	\$325
Revenues over (under) Expenditures:	\$33,532	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	108.05%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$270,412	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$519	\$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:	\$56,876	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$213,536	-\$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:	\$590,000	\$408,875	\$34,803
Per Capita Debt:	\$1,132	\$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:	\$2,492,765	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.785	\$2,410	\$1,081
Revenue Collected During FY 18:	\$219,249	\$259,125	\$96,372
Expenditures During FY 18:	\$212,500	\$253,615	\$101,344
Per Capita Revenue:	\$421	\$670	\$266
Per Capita Expenditures:	\$408	\$690	\$274
Operating Income (loss):	\$6,749	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1171.71%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,489,893	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.779	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pocahontas Village		
Unit Code:	003/035/32	County:	Bond
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$785,505		
Equalized Assessed Valuation:	\$5,218,884		
Population:	784		
Employees:			
Full Time:	4		
Part Time:	15		
Salaries Paid:	\$200,824		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$479,012	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$611	\$1,048	\$581
Revenue Collected During FY 18:	\$384,708	\$310,057	\$126,093
Expenditures During FY 18:	\$333,425	\$288,976	\$119,948
Per Capita Revenue:	\$491	\$884	\$338
Per Capita Expenditures:	\$425	\$828	\$325
Revenues over (under) Expenditures:	\$51,283	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	141.43%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$471,563	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$601	\$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:	\$155,157	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$258,113	-\$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:	\$634,000	\$408,875	\$34,803
Per Capita Debt:	\$809	\$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:	\$148.473	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$189	\$2,410	\$1,081
Revenue Collected During FY 18:	\$265.905	\$259,125	\$96,372
Expenditures During FY 18:	\$388.784	\$253,615	\$101,344
Per Capita Revenue:	\$339	\$670	\$266
Per Capita Expenditures:	\$496	\$690	\$274
Operating Income (loss):	-\$122.879	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	21.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$84.326	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$108	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Polo City		
Unit Code:	071/050/30	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,693,000		
Equalized Assessed Valuation:	\$23,578,712		
Population:	2,213		
Employees:			
Full Time:	13		
Part Time:	24		
Salaries Paid:	\$639,902		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,404,918	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$635	\$673	\$514
Revenue Collected During FY 18:	\$1,197,500	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,318,673	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$541	\$872	\$694
Per Capita Expenditures:	\$596	\$841	\$704
Revenues over (under) Expenditures:	-\$121,173	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	97.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,283,745	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$580	\$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:	\$156,090	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,069,303	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,054,932	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,188	\$1,752	\$798
General Obligation Debt over EAV:	1.19%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,217,707	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,810	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,257,358	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,172,242	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$568	\$550	\$393
Per Capita Expenditures:	\$530	\$502	\$369
Operating Income (loss):	\$85,116	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	537.67%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,302,823	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,848	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pontiac City		
Unit Code:	053/065/30	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,441,800		
Equalized Assessed Valuation:	\$109,000,000		
Population:	11,809		
Employees:			
Full Time:	79		
Part Time:	106		
Salaries Paid:	\$4,815,577		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,028,807	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$256	\$673	\$514
Revenue Collected During FY 18:	\$8,595,121	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,208,922	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$728	\$872	\$694
Per Capita Expenditures:	\$780	\$841	\$704
Revenues over (under) Expenditures:	-\$613,801	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	31.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,886,631	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$244	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$2,885,578	\$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:	\$8,508,022	\$13,729,977	\$2,917,395
Per Capita Debt:	\$720	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,768,627	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$743	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,794,132	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,698,670	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$321	\$550	\$393
Per Capita Expenditures:	\$313	\$502	\$369
Operating Income (loss):	\$95,462	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	286.66%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,602,464	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$898	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Pontoon Beach Village		
Unit Code:	057/095/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,698,743		
Equalized Assessed Valuation:	\$68,085,600		
Population:	5,609		
Employees:			
Full Time:	26		
Part Time:	24		
Salaries Paid:	\$1,565,652		

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:	\$1,262,221	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$225	\$673	\$514
Revenue Collected During FY 18:	\$7,716,085	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,197,738	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,376	\$872	\$694
Per Capita Expenditures:	\$1,283	\$841	\$704
Revenues over (under) Expenditures:	\$518,347	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	24.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,780,568	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$317	\$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:	\$1,202,579	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$6,397,785	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$9,332,265	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,664	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Pontoosuc Village		
Unit Code:	034/070/32	County:	Hancock
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$41,480		
Equalized Assessed Valuation:	\$1,434,219		
Population:	142		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$4,331		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$124,733	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$878	\$1,048	\$581
Revenue Collected During FY 18:	\$42,013	\$310,057	\$126,093
Expenditures During FY 18:	\$26,590	\$288,976	\$119,948
Per Capita Revenue:	\$296	\$884	\$338
Per Capita Expenditures:	\$187	\$828	\$325
Revenues over (under) Expenditures:	\$15,423	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	527.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$140,156	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$987	\$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:	\$69,632	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$54,854	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Poplar Grove Village		
Unit Code:	004/020/32	County:	Boone
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,754,040		
Equalized Assessed Valuation:	\$88,007,396		
Population:	5,054		
Employees:			
Full Time:			10
Part Time:			10
Salaries Paid:	\$445,551		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,538,478	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$502	\$673	\$514
Revenue Collected During FY 18:	\$1,796,411	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,066,818	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$355	\$872	\$694
Per Capita Expenditures:	\$211	\$841	\$704
Revenues over (under) Expenditures:	\$729,593	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	228.71%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,439,950	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$483	\$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:	\$543,704	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,312,244	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,802,176	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,346	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,155,693	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,614	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,570,106	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,661,661	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$311	\$550	\$393
Per Capita Expenditures:	\$329	\$502	\$369
Operating Income (loss):	-\$91,555	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	490.93%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,157,604	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,614	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Port Barrington Village		
Unit Code:	063/030/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,099,922		
Equalized Assessed Valuation:	\$46,481,500		
Population:	1,250		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$144,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,474,848	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,180	\$673	\$514
Revenue Collected During FY 18:	\$634,390	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$623,407	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$508	\$872	\$694
Per Capita Expenditures:	\$499	\$841	\$704
Revenues over (under) Expenditures:	\$10,983	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	238.34%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,485,831	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,189	\$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:	\$529,520	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,028,359	-\$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:	\$732,633	\$13,729,977	\$2,917,395
Per Capita Debt:	\$586	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Port Byron Village		
Unit Code:	081/060/32	County:	Rock Island
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,526,571		
Equalized Assessed Valuation:	\$30,134,246		
Population:	1,647		
Employees:			
Full Time:	3		
Part Time:	20		
Salaries Paid:	\$241,406		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,679,025	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,019	\$673	\$514
Revenue Collected During FY 18:	\$1,680,930	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,242,735	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,021	\$872	\$694
Per Capita Expenditures:	\$755	\$841	\$704
Revenues over (under) Expenditures:	\$438,195	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	150.22%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,866,866	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,133	\$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:	\$822,489	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,044,377	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,922,459	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,989	\$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:	\$4,606,969	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,797	\$1,692	\$1,322
Revenue Collected During FY 18:	\$620,877	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$775,021	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$377	\$550	\$393
Per Capita Expenditures:	\$471	\$502	\$369
Operating Income (loss):	-\$154,144	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	606.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,703,179	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,856	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Posen City		
Unit Code:	016/465/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,301,658		
Equalized Assessed Valuation:	\$57,178,766		
Population:	5,914		
Employees:			
Full Time:		36	
Part Time:		84	
Salaries Paid:		\$2,263,633	

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:	\$2,777,569	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$470	\$673	\$514
Revenue Collected During FY 18:	\$4,266,330	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,172,826	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$721	\$872	\$694
Per Capita Expenditures:	\$875	\$841	\$704
Revenues over (under) Expenditures:	-\$906,496	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	36.17%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,871,073	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$316	\$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:	\$6,299,964	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,739,248	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,452,937	\$13,729,977	\$2,917,395
Per Capita Debt:	\$246	\$1,752	\$798
General Obligation Debt over EAV:	1.86%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,126,276	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$529	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,143,424	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,712,447	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$362	\$550	\$393
Per Capita Expenditures:	\$290	\$502	\$369
Operating Income (loss):	\$430,977	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	207.73%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,557,253	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$601	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Potomac Village		
Unit Code:	092/075/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$547,425		
Equalized Assessed Valuation:	\$4,184,140		
Population:	750		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$120,282		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$370,923	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$495	\$1,048	\$581
Revenue Collected During FY 18:	\$318,334	\$310,057	\$126,093
Expenditures During FY 18:	\$254,919	\$288,976	\$119,948
Per Capita Revenue:	\$424	\$884	\$338
Per Capita Expenditures:	\$340	\$828	\$325
Revenues over (under) Expenditures:	\$63,415	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	170.38%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$434,338	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$579	\$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:	\$434,338	-\$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:	\$814,982	\$408,875	\$34,803
Per Capita Debt:	\$1,087	\$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:	\$1,815,360	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,420	\$2,410	\$1,081
Revenue Collected During FY 18:	\$216,634	\$259,125	\$96,372
Expenditures During FY 18:	\$273,901	\$253,615	\$101,344
Per Capita Revenue:	\$289	\$670	\$266
Per Capita Expenditures:	\$365	\$690	\$274
Operating Income (loss):	-\$57,267	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	641.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,758,093	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,344	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Prairie City Village		
Unit Code:	062/045/32	County:	McDonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$372,000		
Equalized Assessed Valuation:	\$1,515,636		
Population:	461		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$18,335		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$145,298	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$315	\$1,048	\$581
Revenue Collected During FY 18:	\$102,013	\$310,057	\$126,093
Expenditures During FY 18:	\$82,017	\$288,976	\$119,948
Per Capita Revenue:	\$221	\$884	\$338
Per Capita Expenditures:	\$178	\$828	\$325
Revenues over (under) Expenditures:	\$19,996	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	201.54%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$165,294	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$359	\$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:	\$165,294	-\$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:	\$650,000	\$408,875	\$34,803
Per Capita Debt:	\$1,410	\$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:	\$1,396,278	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.029	\$2,410	\$1,081
Revenue Collected During FY 18:	\$180,420	\$259,125	\$96,372
Expenditures During FY 18:	\$184,413	\$253,615	\$101,344
Per Capita Revenue:	\$391	\$670	\$266
Per Capita Expenditures:	\$400	\$690	\$274
Operating Income (loss):	-\$3,993	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	754.98%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,392,285	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.020	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Prairie Du Rocher Village		
Unit Code:	079/045/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$980,095		
Equalized Assessed Valuation:	\$4,120,106		
Population:	604		
Employees:			
Full Time:	1		
Part Time:	22		
Salaries Paid:	\$105,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$711,971	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,179	\$1,048	\$581
Revenue Collected During FY 18:	\$251,762	\$310,057	\$126,093
Expenditures During FY 18:	\$229,476	\$288,976	\$119,948
Per Capita Revenue:	\$417	\$884	\$338
Per Capita Expenditures:	\$380	\$828	\$325
Revenues over (under) Expenditures:	\$22,286	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	319.97%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$734,257	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,216	\$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:	\$146,560	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$587,697	-\$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:	\$502,381	\$408,875	\$34,803
Per Capita Debt:	\$832	\$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:	\$1,086,707	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,799	\$2,410	\$1,081
Revenue Collected During FY 18:	\$196,534	\$259,125	\$96,372
Expenditures During FY 18:	\$198,794	\$253,615	\$101,344
Per Capita Revenue:	\$325	\$670	\$266
Per Capita Expenditures:	\$329	\$690	\$274
Operating Income (loss):	-\$2,260	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	545.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,084,447	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,795	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Prairie Grove Village		
Unit Code:	063/092/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,315,100		
Equalized Assessed Valuation:	\$83,872,713		
Population:	1,904		
Employees:			
Full Time:	6		
Part Time:	18		
Salaries Paid:	\$488,062		

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:	\$1,481,233	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$778	\$673	\$514
Revenue Collected During FY 18:	\$1,739,312	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,779,997	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$914	\$872	\$694
Per Capita Expenditures:	\$935	\$841	\$704
Revenues over (under) Expenditures:	-\$40,685	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	83.96%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,494,548	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$785	\$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:	\$106,342	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$374,878	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,006,906	\$13,729,977	\$2,917,395
Per Capita Debt:	\$529	\$1,752	\$798
General Obligation Debt over EAV:	1.19%	2.15%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Princeton City		
Unit Code:	006/090/30	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$69,656,281		
Equalized Assessed Valuation:	\$133,875,423		
Population:	7,583		
Employees:			
Full Time:	79		
Part Time:	59		
Salaries Paid:	\$5,656,269		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,192	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$4	\$673	\$514
Revenue Collected During FY 18:	\$10,470,889	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,885,100	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,381	\$872	\$694
Per Capita Expenditures:	\$1,172	\$841	\$704
Revenues over (under) Expenditures:	\$1,585,789	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-1.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$107,628	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$14	\$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:	\$1,269,791	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,739,698	-\$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:	\$28,011,378	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,694	\$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:	\$35,625,550	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.698	\$1,692	\$1,322
Revenue Collected During FY 18:	\$15,412,924	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$14,674,580	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.033	\$550	\$393
Per Capita Expenditures:	\$1.935	\$502	\$369
Operating Income (loss):	\$738,344	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	262.52%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$38,524,006	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5.080	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Princeville Village		
Unit Code:	072/075/32	County:	Peoria
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,984,960		
Equalized Assessed Valuation:	\$27,682,633		
Population:	1,738		
Employees:			
Full Time:	5		
Part Time:	4		
Salaries Paid:	\$317,714		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$391,647	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$225	\$673	\$514
Revenue Collected During FY 18:	\$1,566,144	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,413,463	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$901	\$872	\$694
Per Capita Expenditures:	\$813	\$841	\$704
Revenues over (under) Expenditures:	\$152,681	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	29.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$422,432	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$243	\$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:	\$600,035	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$297,097	-\$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:	\$806,194	\$13,729,977	\$2,917,395
Per Capita Debt:	\$464	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,079,648	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.197	\$1,692	\$1,322
Revenue Collected During FY 18:	\$800,903	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$790,299	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$461	\$550	\$393
Per Capita Expenditures:	\$455	\$502	\$369
Operating Income (loss):	\$10,604	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	279.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,212,148	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.273	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Prophetstown City		
Unit Code:	098/045/30	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,309,798		
Equalized Assessed Valuation:	\$18,640,252		
Population:	2,100		
Employees:			
Full Time:	8		
Part Time:	12		
Salaries Paid:	\$430,872		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$713,089	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$340	\$673	\$514
Revenue Collected During FY 18:	\$1,128,359	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$962,697	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$537	\$872	\$694
Per Capita Expenditures:	\$458	\$841	\$704
Revenues over (under) Expenditures:	\$165,662	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	91.28%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$878,751	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$418	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$878,754	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,132,426	\$13,729,977	\$2,917,395
Per Capita Debt:	\$539	\$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:	\$434.855	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$207	\$1,692	\$1,322
Revenue Collected During FY 18:	\$514.145	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$533.946	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$245	\$550	\$393
Per Capita Expenditures:	\$254	\$502	\$369
Operating Income (loss):	-\$19.801	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	94.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$505.067	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$241	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Prospect Heights City		
Unit Code:	016/467/30	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,576,269		
Equalized Assessed Valuation:	\$396,799,409		
Population:	16,256		
Employees:			
Full Time:	40		
Part Time:	16		
Salaries Paid:	\$3,923,653		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,988,267	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,107	\$673	\$514
Revenue Collected During FY 18:	\$11,979,599	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,783,256	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$737	\$872	\$694
Per Capita Expenditures:	\$602	\$841	\$704
Revenues over (under) Expenditures:	\$2,196,343	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	133.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$13,025,267	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$801	\$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:	\$4,578,961	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$49,327,275	-\$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:	\$13,863,391	\$13,729,977	\$2,917,395
Per Capita Debt:	\$853	\$1,752	\$798
General Obligation Debt over EAV:	2.99%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,229,665	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$322	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,721,546	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$818,521	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$106	\$550	\$393
Per Capita Expenditures:	\$50	\$502	\$369
Operating Income (loss):	\$903,025	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	691.82%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,662,690	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$348	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Pulaski Village		
Unit Code:	077/040/32	County:	Pulaski
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,625,900		
Equalized Assessed Valuation:	\$1,196,189		
Population:	188		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$51,001		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,389	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$412	\$1,048	\$581
Revenue Collected During FY 18:	\$114,928	\$310,057	\$126,093
Expenditures During FY 18:	\$106,557	\$288,976	\$119,948
Per Capita Revenue:	\$611	\$884	\$338
Per Capita Expenditures:	\$567	\$828	\$325
Revenues over (under) Expenditures:	\$8,371	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	80.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$85,760	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$456	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,847	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$56,913	-\$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:	\$57,000	\$408,875	\$34,803
Per Capita Debt:	\$303	\$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:	\$1,053,619	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5.604	\$2,410	\$1,081
Revenue Collected During FY 18:	\$98,400	\$259,125	\$96,372
Expenditures During FY 18:	\$137,103	\$253,615	\$101,344
Per Capita Revenue:	\$523	\$670	\$266
Per Capita Expenditures:	\$729	\$690	\$274
Operating Income (loss):	-\$38,703	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	740.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,014,916	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5.398	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Quincy City		
Unit Code:	001/070/30	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,267,971		
Equalized Assessed Valuation:	\$647,916,710		
Population:	40,633		
Employees:			
Full Time:	308		
Part Time:	59		
Salaries Paid:	\$21,325,762		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,546,785	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$456	\$548	\$516
Revenue Collected During FY 18:	\$35,811,791	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$30,800,512	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$881	\$1,126	\$1,099
Per Capita Expenditures:	\$758	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$5,011,279	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	59.12%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$18,209,868	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$448	\$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:	\$12,513,889	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$87,639,850	-\$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:	\$18,717,436	\$133,916,165	\$70,239,988
Per Capita Debt:	\$461	\$2,479	\$1,921
General Obligation Debt over EAV:	2.03%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$78,586,212	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,934	\$1,462	\$1,218
Revenue Collected During FY 18:	\$11,528,846	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$14,334,566	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$284	\$455	\$319
Per Capita Expenditures:	\$353	\$427	\$321
Operating Income (loss):	-\$2,805,720	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	524.67%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$75,208,657	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,851	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Radom Village		
Unit Code:	095/050/32	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$283,550		
Equalized Assessed Valuation:	\$1,646,999		
Population:	395		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$22,591		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$68,587	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$174	\$1,048	\$581
Revenue Collected During FY 18:	\$59,859	\$310,057	\$126,093
Expenditures During FY 18:	\$42,826	\$288,976	\$119,948
Per Capita Revenue:	\$152	\$884	\$338
Per Capita Expenditures:	\$108	\$828	\$325
Revenues over (under) Expenditures:	\$17,033	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	199.93%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$85,620	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$217	\$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:	\$14,497	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$71,123	-\$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:	\$202.600	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$513	\$2,410	\$1,081
Revenue Collected During FY 18:	\$50.182	\$259,125	\$96,372
Expenditures During FY 18:	\$50.280	\$253,615	\$101,344
Per Capita Revenue:	\$127	\$670	\$266
Per Capita Expenditures:	\$127	\$690	\$274
Operating Income (loss):	-\$98	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	402.75%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$202.502	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$513	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Raleigh Village		
Unit Code:	082/035/32	County:	Saline
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$106,940		
Equalized Assessed Valuation:	\$2,314,845		
Population:	344		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$23,273		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$331,619	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$964	\$1,048	\$581
Revenue Collected During FY 18:	\$78,785	\$310,057	\$126,093
Expenditures During FY 18:	\$61,244	\$288,976	\$119,948
Per Capita Revenue:	\$229	\$884	\$338
Per Capita Expenditures:	\$178	\$828	\$325
Revenues over (under) Expenditures:	\$17,541	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	570.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$349,160	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,015	\$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:	\$21,721	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$327,439	-\$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:	\$456,446	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.327	\$2,410	\$1,081
Revenue Collected During FY 18:	\$22,321	\$259,125	\$96,372
Expenditures During FY 18:	\$31,079	\$253,615	\$101,344
Per Capita Revenue:	\$65	\$670	\$266
Per Capita Expenditures:	\$90	\$690	\$274
Operating Income (loss):	-\$8,758	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1440.48%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$447,688	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.301	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Ramsey Village		
Unit Code:	026/025/32	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,453,200		
Equalized Assessed Valuation:	\$4,802,481		
Population:	1,037		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$215,601		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$553,679	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$534	\$673	\$514
Revenue Collected During FY 18:	\$429,793	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$383,064	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$414	\$872	\$694
Per Capita Expenditures:	\$369	\$841	\$704
Revenues over (under) Expenditures:	\$46,729	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	156.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$600,408	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$579	\$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:	\$263,165	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$328,943	-\$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:	\$291,409	\$13,729,977	\$2,917,395
Per Capita Debt:	\$281	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,287,205	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,206	\$1,692	\$1,322
Revenue Collected During FY 18:	\$893,432	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$493,303	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$862	\$550	\$393
Per Capita Expenditures:	\$476	\$502	\$369
Operating Income (loss):	\$400,129	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	544.76%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,687,334	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,591	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rankin Village		
Unit Code:	092/080/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$404,870		
Equalized Assessed Valuation:	\$2,667,449		
Population:	850		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$46,815		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$485,706	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$571	\$1,048	\$581
Revenue Collected During FY 18:	\$264,596	\$310,057	\$126,093
Expenditures During FY 18:	\$179,729	\$288,976	\$119,948
Per Capita Revenue:	\$311	\$884	\$338
Per Capita Expenditures:	\$211	\$828	\$325
Revenues over (under) Expenditures:	\$84,867	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	317.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$570,573	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$671	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$118,840	\$6,514	\$
Total Unreserved Funds:	\$451,733	\$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:	\$456,365	\$408,875	\$34,803
Per Capita Debt:	\$537	\$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:	\$140,538	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$165	\$2,410	\$1,081
Revenue Collected During FY 18:	\$159,091	\$259,125	\$96,372
Expenditures During FY 18:	\$215,147	\$253,615	\$101,344
Per Capita Revenue:	\$187	\$670	\$266
Per Capita Expenditures:	\$253	\$690	\$274
Operating Income (loss):	-\$56,056	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	39.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$84,482	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$99	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ransom Village		
Unit Code:	050/090/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$415,000		
Equalized Assessed Valuation:	\$4,333,669		
Population:	425		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$11,732		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$349,400	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$822	\$1,048	\$581
Revenue Collected During FY 18:	\$214,215	\$310,057	\$126,093
Expenditures During FY 18:	\$212,098	\$288,976	\$119,948
Per Capita Revenue:	\$504	\$884	\$338
Per Capita Expenditures:	\$499	\$828	\$325
Revenues over (under) Expenditures:	\$2,117	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	169.40%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$359,301	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$845	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,976	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$225,325	-\$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:	\$7.708	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$18	\$2,410	\$1,081
Revenue Collected During FY 18:	\$77	\$259,125	\$96,372
Expenditures During FY 18:	\$1	\$253,615	\$101,344
Per Capita Revenue:	\$	\$670	\$266
Per Capita Expenditures:	\$	\$690	\$274
Operating Income (loss):	\$76	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	0.00%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rantoul Village		
Unit Code:	010/080/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,011,902		
Equalized Assessed Valuation:	\$88,340,484		
Population:	12,769		
Employees:			
	Full Time:	126	
	Part Time:	172	
	Salaries Paid:	\$8,592,099	

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:	\$9,037,722	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$708	\$673	\$514
Revenue Collected During FY 18:	\$12,860,747	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$23,499,706	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,007	\$872	\$694
Per Capita Expenditures:	\$1,840	\$841	\$704
Revenues over (under) Expenditures:	-\$10,638,959	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.84%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,597,838	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$752	\$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:	\$1,720,257	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$7,313,849	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$31,963,734	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,503	\$1,752	\$798
General Obligation Debt over EAV:	33.44%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$89,976,888	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$7.047	\$1,692	\$1,322
Revenue Collected During FY 18:	\$27,441,838	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$24,439,518	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.149	\$550	\$393
Per Capita Expenditures:	\$1.914	\$502	\$369
Operating Income (loss):	\$3,002,320	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	363.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$88,846,138	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$6.958	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rapids City Village		
Unit Code:	081/065/32	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$936,292		
Equalized Assessed Valuation:	\$26,476,666		
Population:	959		
Employees:			
Full Time:	3		
Part Time:	16		
Salaries Paid:	\$185,798		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$527,087	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$550	\$1,048	\$581
Revenue Collected During FY 18:	\$482,398	\$310,057	\$126,093
Expenditures During FY 18:	\$401,711	\$288,976	\$119,948
Per Capita Revenue:	\$503	\$884	\$338
Per Capita Expenditures:	\$419	\$828	\$325
Revenues over (under) Expenditures:	\$80,687	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	156.28%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$627,774	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$655	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$94,052	\$6,514	\$
Total Unreserved Funds:	\$533,722	\$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:	\$2,093,742	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,183	\$2,410	\$1,081
Revenue Collected During FY 18:	\$472,811	\$259,125	\$96,372
Expenditures During FY 18:	\$440,056	\$253,615	\$101,344
Per Capita Revenue:	\$493	\$670	\$266
Per Capita Expenditures:	\$459	\$690	\$274
Operating Income (loss):	\$32,755	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	478.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,106,497	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,197	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Raritan Village		
Unit Code:	036/040/32	County:	Henderson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$100,000		
Equalized Assessed Valuation:	\$970,819		
Population:	138		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$10,603		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$164,302	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,191	\$1,048	\$581
Revenue Collected During FY 18:	\$40,080	\$310,057	\$126,093
Expenditures During FY 18:	\$46,512	\$288,976	\$119,948
Per Capita Revenue:	\$290	\$884	\$338
Per Capita Expenditures:	\$337	\$828	\$325
Revenues over (under) Expenditures:	-\$6,432	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	339.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$157,870	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,144	\$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:	\$38,259	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$119,611	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$439.642	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.186	\$2,410	\$1,081
Revenue Collected During FY 18:	\$25.610	\$259,125	\$96,372
Expenditures During FY 18:	\$23.676	\$253,615	\$101,344
Per Capita Revenue:	\$186	\$670	\$266
Per Capita Expenditures:	\$172	\$690	\$274
Operating Income (loss):	\$1.934	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1865.08%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$441.576	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.200	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Raymond Village		
Unit Code:	068/070/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,223,028		
Equalized Assessed Valuation:	\$11,620,328		
Population:	1,006		
Employees:			
Full Time:	5		
Part Time:	17		
Salaries Paid:	\$156,754		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,345,930	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,338	\$673	\$514
Revenue Collected During FY 18:	\$508,156	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$377,322	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$505	\$872	\$694
Per Capita Expenditures:	\$375	\$841	\$704
Revenues over (under) Expenditures:	\$130,834	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	383.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,446,764	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,438	\$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:	\$74,428	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,372,336	-\$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:	\$31,536	\$13,729,977	\$2,917,395
Per Capita Debt:	\$31	\$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:	\$1,064,954	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,059	\$1,692	\$1,322
Revenue Collected During FY 18:	\$404,976	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$480,434	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$403	\$550	\$393
Per Capita Expenditures:	\$478	\$502	\$369
Operating Income (loss):	-\$75,458	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	212.20%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,019,496	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,013	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Red Bud City		
Unit Code:	079/050/30	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,498,630		
Equalized Assessed Valuation:	\$71,250,575		
Population:	3,559		
Employees:			
Full Time:	32		
Part Time:	13		
Salaries Paid:	\$1,624,361		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,248,882	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,475	\$673	\$514
Revenue Collected During FY 18:	\$2,658,003	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,325,918	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$747	\$872	\$694
Per Capita Expenditures:	\$935	\$841	\$704
Revenues over (under) Expenditures:	-\$667,915	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	151.69%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,044,956	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,418	\$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:	\$3,391,877	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,224,603	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,130,959	\$13,729,977	\$2,917,395
Per Capita Debt:	\$318	\$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:	\$12,491,092	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.510	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8,287,671	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,172,710	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.329	\$550	\$393
Per Capita Expenditures:	\$2.296	\$502	\$369
Operating Income (loss):	\$114,961	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	154.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$12,606,053	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.542	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Reddick Village		
Unit Code:	046/080/32	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,121,000		
Equalized Assessed Valuation:	\$2,170,026		
Population:	210		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$6,540		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$278,787	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,328	\$1,048	\$581
Revenue Collected During FY 18:	\$44,439	\$310,057	\$126,093
Expenditures During FY 18:	\$30,665	\$288,976	\$119,948
Per Capita Revenue:	\$212	\$884	\$338
Per Capita Expenditures:	\$146	\$828	\$325
Revenues over (under) Expenditures:	\$13,774	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	954.06%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$292,561	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,393	\$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:	\$40,661	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$251,903	-\$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:	\$105,747	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$504	\$2,410	\$1,081
Revenue Collected During FY 18:	\$41,151	\$259,125	\$96,372
Expenditures During FY 18:	\$43,124	\$253,615	\$101,344
Per Capita Revenue:	\$196	\$670	\$266
Per Capita Expenditures:	\$205	\$690	\$274
Operating Income (loss):	-\$1,973	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	240.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$103,774	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$494	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Redmon Village		
Unit Code:	023/040/32	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,850		
Equalized Assessed Valuation:	\$1,294,200		
Population:	205		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$8,159		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,760	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$233	\$1,048	\$581
Revenue Collected During FY 18:	\$28,908	\$310,057	\$126,093
Expenditures During FY 18:	\$23,542	\$288,976	\$119,948
Per Capita Revenue:	\$141	\$884	\$338
Per Capita Expenditures:	\$115	\$828	\$325
Revenues over (under) Expenditures:	\$5,366	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	225.66%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$53,126	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$259	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,338	\$6,514	\$
Total Unreserved Funds:	\$34,788	\$29,338	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Reynolds Village		
Unit Code:	081/070/32	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$378,010		
Equalized Assessed Valuation:	\$7,769,468		
Population:	539		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$66,452	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$297,769	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$552	\$1,048	\$581
Revenue Collected During FY 18:	\$157,901	\$310,057	\$126,093
Expenditures During FY 18:	\$209,423	\$288,976	\$119,948
Per Capita Revenue:	\$293	\$884	\$338
Per Capita Expenditures:	\$389	\$828	\$325
Revenues over (under) Expenditures:	-\$51,522	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	117.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$246,247	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$457	\$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:	\$89,504	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$156,743	-\$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:	\$909.482	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.687	\$2,410	\$1,081
Revenue Collected During FY 18:	\$138.672	\$259,125	\$96,372
Expenditures During FY 18:	\$144.778	\$253,615	\$101,344
Per Capita Revenue:	\$257	\$670	\$266
Per Capita Expenditures:	\$269	\$690	\$274
Operating Income (loss):	-\$6.106	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	623.97%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$903.376	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.676	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Richmond Village		
Unit Code:	063/095/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,215,148		
Equalized Assessed Valuation:	\$50,978,561		
Population:	1,874		
Employees:			
Full Time:	16		
Part Time:	34		
Salaries Paid:	\$956,982		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,868,648	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$997	\$673	\$514
Revenue Collected During FY 18:	\$1,992,320	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,288,182	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,063	\$872	\$694
Per Capita Expenditures:	\$1,221	\$841	\$704
Revenues over (under) Expenditures:	-\$295,862	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	68.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,572,786	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$839	\$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:	\$181,120	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,563,745	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,700,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,575	\$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:	\$6,127,532	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.270	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,072,931	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,587,723	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$573	\$550	\$393
Per Capita Expenditures:	\$847	\$502	\$369
Operating Income (loss):	-\$514,792	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	356.26%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,656,375	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.018	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Richton Park Village		
Unit Code:	016/470/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,524,507		
Equalized Assessed Valuation:	\$149,965,151		
Population:	13,505		
Employees:			
Full Time:		69	
Part Time:		59	
Salaries Paid:		\$5,731,942	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$939,406	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$70	\$673	\$514
Revenue Collected During FY 18:	\$12,583,726	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,577,902	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$932	\$872	\$694
Per Capita Expenditures:	\$1,005	\$841	\$704
Revenues over (under) Expenditures:	-\$994,176	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-14.20%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$1,927,462	\$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:	\$4,038,922	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$22,600,925	-\$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:	\$8,982,137	\$13,729,977	\$2,917,395
Per Capita Debt:	\$665	\$1,752	\$798
General Obligation Debt over EAV:	0.12%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,964,912	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$812	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,086,004	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,526,074	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$303	\$550	\$393
Per Capita Expenditures:	\$335	\$502	\$369
Operating Income (loss):	-\$440,070	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	232.54%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,524,842	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$779	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Richview Village		
Unit Code:	095/055/32	County:	Washington
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$573,090		
Equalized Assessed Valuation:	\$1,934,389		
Population:	238		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$15,475		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,524	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$254	\$1,048	\$581
Revenue Collected During FY 18:	\$82,060	\$310,057	\$126,093
Expenditures During FY 18:	\$72,444	\$288,976	\$119,948
Per Capita Revenue:	\$345	\$884	\$338
Per Capita Expenditures:	\$304	\$828	\$325
Revenues over (under) Expenditures:	\$9,616	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	96.82%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$70,140	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$295	\$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:	\$15,443	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$54,697	-\$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:	\$539,000	\$408,875	\$34,803
Per Capita Debt:	\$2,265	\$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:	\$1,516,837	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$6.373	\$2,410	\$1,081
Revenue Collected During FY 18:	\$152.694	\$259,125	\$96,372
Expenditures During FY 18:	\$228.550	\$253,615	\$101,344
Per Capita Revenue:	\$642	\$670	\$266
Per Capita Expenditures:	\$960	\$690	\$274
Operating Income (loss):	-\$75.856	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	630.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,440,981	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$6.055	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ridgway Village		
Unit Code:	030/035/32	County:	Gallatin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$738,964		
Equalized Assessed Valuation:	\$5,475,104		
Population:	869		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$197,254		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,191,484	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,371	\$1,048	\$581
Revenue Collected During FY 18:	\$584,649	\$310,057	\$126,093
Expenditures During FY 18:	\$551,163	\$288,976	\$119,948
Per Capita Revenue:	\$673	\$884	\$338
Per Capita Expenditures:	\$634	\$828	\$325
Revenues over (under) Expenditures:	\$33,486	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	237.16%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,307,128	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,504	\$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:	\$323,213	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$21,008	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,209,894	\$408,875	\$34,803
Per Capita Debt:	\$1,392	\$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:	\$942.827	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.085	\$2,410	\$1,081
Revenue Collected During FY 18:	\$345.168	\$259,125	\$96,372
Expenditures During FY 18:	\$337.863	\$253,615	\$101,344
Per Capita Revenue:	\$397	\$670	\$266
Per Capita Expenditures:	\$389	\$690	\$274
Operating Income (loss):	\$7.305	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	266.74%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$901.214	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.037	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ridott Village		
Unit Code:	089/050/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$32,770		
Equalized Assessed Valuation:	\$889,522		
Population:	164		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$3,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$115,381	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$704	\$1,048	\$581
Revenue Collected During FY 18:	\$27,403	\$310,057	\$126,093
Expenditures During FY 18:	\$32,770	\$288,976	\$119,948
Per Capita Revenue:	\$167	\$884	\$338
Per Capita Expenditures:	\$200	\$828	\$325
Revenues over (under) Expenditures:	-\$5,367	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	335.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$110,014	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$671	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,159	\$6,514	\$
Total Unreserved Funds:	\$86,494	\$29,338	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ringwood Village		
Unit Code:	063/094/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,415,050		
Equalized Assessed Valuation:	\$32,257,675		
Population:	820		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$63,361		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$984,078	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,200	\$1,048	\$581
Revenue Collected During FY 18:	\$379,011	\$310,057	\$126,093
Expenditures During FY 18:	\$334,287	\$288,976	\$119,948
Per Capita Revenue:	\$462	\$884	\$338
Per Capita Expenditures:	\$408	\$828	\$325
Revenues over (under) Expenditures:	\$44,724	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	247.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$827,811	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,010	\$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:	\$83,524	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$784,287	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rio Village		
Unit Code:	048/050/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$157,323		
Equalized Assessed Valuation:	\$1,836,144		
Population:	225		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$11,735		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$242,577	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,078	\$1,048	\$581
Revenue Collected During FY 18:	\$50,603	\$310,057	\$126,093
Expenditures During FY 18:	\$75,386	\$288,976	\$119,948
Per Capita Revenue:	\$225	\$884	\$338
Per Capita Expenditures:	\$335	\$828	\$325
Revenues over (under) Expenditures:	-\$24,783	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	288.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$217,794	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$968	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,062	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$188,732	-\$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:	\$30,500	\$408,875	\$34,803
Per Capita Debt:	\$136	\$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:	\$189,431	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$842	\$2,410	\$1,081
Revenue Collected During FY 18:	\$41,181	\$259,125	\$96,372
Expenditures During FY 18:	\$47,582	\$253,615	\$101,344
Per Capita Revenue:	\$183	\$670	\$266
Per Capita Expenditures:	\$211	\$690	\$274
Operating Income (loss):	-\$6,401	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	384.66%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$183,030	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$813	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ripley Village		
Unit Code:	005/020/32	County:	Brown
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$113,818		
Equalized Assessed Valuation:	\$377,125		
Population:	86		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$3,508		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$137,708	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,601	\$1,048	\$581
Revenue Collected During FY 18:	\$82,847	\$310,057	\$126,093
Expenditures During FY 18:	\$67,426	\$288,976	\$119,948
Per Capita Revenue:	\$963	\$884	\$338
Per Capita Expenditures:	\$784	\$828	\$325
Revenues over (under) Expenditures:	\$15,421	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	227.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$153,129	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,781	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$153,129	\$29,338	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	River Forest Village		
Unit Code:	016/480/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,374,239		
Equalized Assessed Valuation:	\$586,302,873		
Population:	11,172		
Employees:			
Full Time:	75		
Part Time:	4		
Salaries Paid:	\$7,676,488		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,923,609	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$978	\$673	\$514
Revenue Collected During FY 18:	\$15,744,715	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$15,192,446	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,409	\$872	\$694
Per Capita Expenditures:	\$1,360	\$841	\$704
Revenues over (under) Expenditures:	\$552,269	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	72.80%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,059,845	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$990	\$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:	\$1,722,203	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$23,856,897	-\$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:	\$53,997,030	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,833	\$1,752	\$798
General Obligation Debt over EAV:	0.11%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,222.184	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$825	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,483.659	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,272.603	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$491	\$550	\$393
Per Capita Expenditures:	\$382	\$502	\$369
Operating Income (loss):	\$1,211.056	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	244.18%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,432.942	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$934	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	River Grove Village		
Unit Code:	016/485/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,538,335		
Equalized Assessed Valuation:	\$202,935,624		
Population:	10,277		
Employees:			
Full Time:	10		
Part Time:	10		
Salaries Paid:	\$4,432,974		

Blended Component Units
Number Submitted = 2
River Grove Police Pension
River Grove Police Pension Fund

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,499,546	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$827	\$673	\$514
Revenue Collected During FY 18:	\$13,464,489	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,940,148	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,310	\$872	\$694
Per Capita Expenditures:	\$1,356	\$841	\$704
Revenues over (under) Expenditures:	-\$475,659	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	61.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,532,947	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$830	\$718	\$539
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,126	\$
Total Unreserved Funds:	\$	\$27,194	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,195,953	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$14,716,804	-\$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:	\$35,541,951	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,458	\$1,752	\$798
General Obligation Debt over EAV:	6.92%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,153,569	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$404	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,562,215	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,527,489	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$249	\$550	\$393
Per Capita Expenditures:	\$246	\$502	\$369
Operating Income (loss):	\$34,726	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	165.71%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,188,295	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$408	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Riverdale Village		
Unit Code:	016/475/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,575,195		
Equalized Assessed Valuation:	\$105,295,782		
Population:	13,549		
Employees:			
Full Time:	80		
Part Time:	44		
Salaries Paid:	\$6,073,159		

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:	-\$1,373,091	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$101	\$673	\$514
Revenue Collected During FY 18:	\$12,057,051	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,572,040	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$890	\$872	\$694
Per Capita Expenditures:	\$928	\$841	\$704
Revenues over (under) Expenditures:	-\$514,989	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-16.38%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$2,059,005	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$152	\$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:	\$6,931,511	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$77,039,127	-\$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:	\$90,421,967	\$13,729,977	\$2,917,395
Per Capita Debt:	\$6,674	\$1,752	\$798
General Obligation Debt over EAV:	12.52%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,042,093	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$298	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,397,785	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,044,136	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$841	\$550	\$393
Per Capita Expenditures:	\$372	\$502	\$369
Operating Income (loss):	\$6,353,649	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	186.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,427,968	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$696	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Riverside Village		
Unit Code:	016/490/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,903,986		
Equalized Assessed Valuation:	\$315,609,772		
Population:	8,875		
Employees:			
Full Time:	47		
Part Time:	105		
Salaries Paid:	\$5,343,810		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,452,936	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$502	\$673	\$514
Revenue Collected During FY 18:	\$10,044,229	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,049,465	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,132	\$872	\$694
Per Capita Expenditures:	\$1,132	\$841	\$704
Revenues over (under) Expenditures:	-\$5,236	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.27%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,649,396	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$524	\$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:	\$1,189,877	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$17,670,270	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,209,904	\$13,729,977	\$2,917,395
Per Capita Debt:	\$587	\$1,752	\$798
General Obligation Debt over EAV:	1.27%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,577,096	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,755	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,797,507	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,982,411	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$428	\$550	\$393
Per Capita Expenditures:	\$336	\$502	\$369
Operating Income (loss):	\$815,096	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	539.12%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$16,078,628	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,812	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Riverton Village		
Unit Code:	083/095/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,505,545		
Equalized Assessed Valuation:	\$41,776,411		
Population:	3,455		
Employees:			
Full Time:	25		
Part Time:	11		
Salaries Paid:	\$1,622,137		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$484,762	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$140	\$673	\$514
Revenue Collected During FY 18:	\$1,031,236	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,691,422	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$298	\$872	\$694
Per Capita Expenditures:	\$490	\$841	\$704
Revenues over (under) Expenditures:	-\$660,186	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	23.52%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$397,813	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$115	\$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:	\$218,004	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$517,724	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,200,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$637	\$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:	\$6,459,604	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.870	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,384,689	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,008,861	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.559	\$550	\$393
Per Capita Expenditures:	\$1.450	\$502	\$369
Operating Income (loss):	\$375,828	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	125.09%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,265,338	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.813	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Riverwoods Village		
Unit Code:	049/155/32	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,377,522		
Equalized Assessed Valuation:	\$376,735,393		
Population:	3,660		
Employees:			
	Full Time:	11	
	Part Time:	16	
	Salaries Paid:	\$1,477,975	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,011,340	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$2,735	\$673	\$514
Revenue Collected During FY 18:	\$4,556,802	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,099,432	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,245	\$872	\$694
Per Capita Expenditures:	\$1,120	\$841	\$704
Revenues over (under) Expenditures:	\$457,370	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	261.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$10,721,145	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,929	\$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:	\$1,185,005	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$8,280,067	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,331,902	\$13,729,977	\$2,917,395
Per Capita Debt:	\$637	\$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:	\$13,688,732	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3,740	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,572,833	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,616,203	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$430	\$550	\$393
Per Capita Expenditures:	\$442	\$502	\$369
Operating Income (loss):	-\$43,370	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	844.29%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,645,362	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,728	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roanoke Village		
Unit Code:	102/060/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,052,250		
Equalized Assessed Valuation:	\$28,914,837		
Population:	2,726		
Employees:			
Full Time:	5		
Part Time:	41		
Salaries Paid:	\$367,942		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,873,151	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$687	\$673	\$514
Revenue Collected During FY 18:	\$1,234,770	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,190,500	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$453	\$872	\$694
Per Capita Expenditures:	\$437	\$841	\$704
Revenues over (under) Expenditures:	\$44,270	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	160.11%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,906,063	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$699	\$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:	\$211,488	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,563,613	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,198,222	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,641	\$1,752	\$798
General Obligation Debt over EAV:	16.29%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,268,462	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,566	\$1,692	\$1,322
Revenue Collected During FY 18:	\$982,868	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$712,386	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$361	\$550	\$393
Per Capita Expenditures:	\$261	\$502	\$369
Operating Income (loss):	\$270,482	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	638.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,550,302	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,669	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Robbins Village		
Unit Code:	016/495/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,318,460		
Equalized Assessed Valuation:	\$38,852,478		
Population:	5,337		
Employees:			
Full Time:	29		
Part Time:	118		
Salaries Paid:	\$1,518,081		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$2,699,925	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$506	\$673	\$514
Revenue Collected During FY 18:	\$4,135,182	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,240,650	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$775	\$872	\$694
Per Capita Expenditures:	\$982	\$841	\$704
Revenues over (under) Expenditures:	-\$1,105,468	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	226.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,878,607	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,226	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,889,053	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$18,537,766	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,473	\$1,752	\$798
General Obligation Debt over EAV:	0.70%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	-\$4,228,115	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	-\$792	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,493,885	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$893,926	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$280	\$550	\$393
Per Capita Expenditures:	\$167	\$502	\$369
Operating Income (loss):	\$599,959	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-405.87%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$3,628,156	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$680	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Roberts Village		
Unit Code:	027/045/32	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$574,908		
Equalized Assessed Valuation:	\$2,412,343		
Population:	349		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$53,477		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$328,359	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$941	\$1,048	\$581
Revenue Collected During FY 18:	\$179,536	\$310,057	\$126,093
Expenditures During FY 18:	\$227,484	\$288,976	\$119,948
Per Capita Revenue:	\$514	\$884	\$338
Per Capita Expenditures:	\$652	\$828	\$325
Revenues over (under) Expenditures:	-\$47,948	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	120.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$274,415	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$786	\$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:	\$47,470	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$226,945	-\$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:	\$636,674	\$408,875	\$34,803
Per Capita Debt:	\$1,824	\$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:	\$569.591	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.632	\$2,410	\$1,081
Revenue Collected During FY 18:	\$93.428	\$259,125	\$96,372
Expenditures During FY 18:	\$68.859	\$253,615	\$101,344
Per Capita Revenue:	\$268	\$670	\$266
Per Capita Expenditures:	\$197	\$690	\$274
Operating Income (loss):	\$24.569	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	871.58%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$600.164	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.720	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Robinson City		
Unit Code:	017/030/30	County:	Crawford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,018,924		
Equalized Assessed Valuation:	\$83,087,646		
Population:	7,596		
Employees:			
Full Time:	33		
Part Time:	81		
Salaries Paid:	\$2,540,539		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,962,022	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$522	\$673	\$514
Revenue Collected During FY 18:	\$4,792,072	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,897,968	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$631	\$872	\$694
Per Capita Expenditures:	\$645	\$841	\$704
Revenues over (under) Expenditures:	-\$105,896	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	82.77%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,054,121	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$534	\$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:	\$1,451,880	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,602,243	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,272,122	\$13,729,977	\$2,917,395
Per Capita Debt:	\$826	\$1,752	\$798
General Obligation Debt over EAV:	6.51%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,211,911	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$818	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,370,755	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,424,700	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$180	\$550	\$393
Per Capita Expenditures:	\$188	\$502	\$369
Operating Income (loss):	-\$53,945	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	432.23%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,157,966	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$811	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rochelle City		
Unit Code:	071/055/30	County:	Ogle
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$87,974,580		
Equalized Assessed Valuation:	\$225,294,807		
Population:	9,293		
Employees:			
Full Time:	123		
Part Time:	72		
Salaries Paid:	\$9,575,483		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,959,680	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$318	\$673	\$514
Revenue Collected During FY 18:	\$9,597,336	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,554,029	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,033	\$872	\$694
Per Capita Expenditures:	\$1,136	\$841	\$704
Revenues over (under) Expenditures:	-\$956,693	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	38.15%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,025,855	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$433	\$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:	\$9,321,676	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$15,107,508	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$50,087,881	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,390	\$1,752	\$798
General Obligation Debt over EAV:	4.63%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$93,493,129	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$10.061	\$1,692	\$1,322
Revenue Collected During FY 18:	\$48,199,470	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$42,914,489	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$5.187	\$550	\$393
Per Capita Expenditures:	\$4.618	\$502	\$369
Operating Income (loss):	\$5,284,981	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	225.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$96,915,800	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$10.429	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rochester Village		
Unit Code:	083/100/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,865,000		
Equalized Assessed Valuation:	\$88,774,058		
Population:	3,689		
Employees:			
Full Time:	14		
Part Time:	3		
Salaries Paid:	\$845,040		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$796,502	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$216	\$673	\$514
Revenue Collected During FY 18:	\$1,554,945	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,341,230	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$422	\$872	\$694
Per Capita Expenditures:	\$364	\$841	\$704
Revenues over (under) Expenditures:	\$213,715	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	75.32%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,010,217	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$274	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$371,284	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$218,869	-\$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:	\$1,800,640	\$13,729,977	\$2,917,395
Per Capita Debt:	\$488	\$1,752	\$798
General Obligation Debt over EAV:	1.50%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,330,903	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,445	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,954,580	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,899,951	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$530	\$550	\$393
Per Capita Expenditures:	\$515	\$502	\$369
Operating Income (loss):	\$54,629	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	283.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,385,532	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,460	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rock City Village		
Unit Code:	089/055/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$284,600		
Equalized Assessed Valuation:	\$3,375,279		
Population:	314		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$17,686		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$385,661	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,228	\$1,048	\$581
Revenue Collected During FY 18:	\$77,949	\$310,057	\$126,093
Expenditures During FY 18:	\$115,959	\$288,976	\$119,948
Per Capita Revenue:	\$248	\$884	\$338
Per Capita Expenditures:	\$369	\$828	\$325
Revenues over (under) Expenditures:	-\$38,010	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	299.74%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$347,576	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,107	\$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:	\$72,175	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$275,401	-\$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:	\$658.525	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.097	\$2,410	\$1,081
Revenue Collected During FY 18:	\$78.763	\$259,125	\$96,372
Expenditures During FY 18:	\$75.687	\$253,615	\$101,344
Per Capita Revenue:	\$251	\$670	\$266
Per Capita Expenditures:	\$241	\$690	\$274
Operating Income (loss):	\$3.076	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	874.23%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$661.676	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.107	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rock Falls City		
Unit Code:	098/050/30	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,420,708		
Equalized Assessed Valuation:	\$73,358,544		
Population:	9,266		
Employees:			
Full Time:	78		
Part Time:	17		
Salaries Paid:	\$4,942,846		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,583,660	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$818	\$673	\$514
Revenue Collected During FY 18:	\$7,521,149	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,140,611	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$812	\$872	\$694
Per Capita Expenditures:	\$879	\$841	\$704
Revenues over (under) Expenditures:	-\$619,462	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	88.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,193,974	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$776	\$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:	\$1,994,941	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,865,610	-\$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:	\$24,464,546	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,640	\$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:	\$46,821,119	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5.053	\$1,692	\$1,322
Revenue Collected During FY 18:	\$15,642,593	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$14,448,027	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.688	\$550	\$393
Per Capita Expenditures:	\$1.559	\$502	\$369
Operating Income (loss):	\$1,194,566	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	328.86%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$47,513,346	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5.128	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Rock Island City		
Unit Code:	081/075/30	County:	Rock Island
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$111,081,467		
Equalized Assessed Valuation:	\$479,755,232		
Population:	39,018		
Employees:			
Full Time:	398		
Part Time:	199		
Salaries Paid:	\$26,157,606		

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:	\$23,961,532	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$614	\$548	\$516
Revenue Collected During FY 18:	\$51,523,431	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$46,889,221	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,321	\$1,126	\$1,099
Per Capita Expenditures:	\$1,202	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$4,634,210	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	53.30%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$24,990,051	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$640	\$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:	\$4,937,844	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$104,175,193	-\$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:	\$123,454,161	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,164	\$2,479	\$1,921
General Obligation Debt over EAV:	12.22%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$55,600,055	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,425	\$1,462	\$1,218
Revenue Collected During FY 18:	\$25,425,383	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$25,125,079	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$652	\$455	\$319
Per Capita Expenditures:	\$644	\$427	\$321
Operating Income (loss):	\$300,304	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	209.26%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$52,575,875	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,347	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rockbridge Village		
Unit Code:	031/035/32	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$210,506		
Equalized Assessed Valuation:	\$1,430,655		
Population:	169		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$15,250		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$356,083	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,107	\$1,048	\$581
Revenue Collected During FY 18:	\$66,184	\$310,057	\$126,093
Expenditures During FY 18:	\$76,393	\$288,976	\$119,948
Per Capita Revenue:	\$392	\$884	\$338
Per Capita Expenditures:	\$452	\$828	\$325
Revenues over (under) Expenditures:	-\$10,209	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	449.74%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$343,572	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,033	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,890	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$313,682	-\$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:	\$302,097	\$408,875	\$34,803
Per Capita Debt:	\$1,788	\$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:	\$2,360,576	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$13,968	\$2,410	\$1,081
Revenue Collected During FY 18:	\$85,294	\$259,125	\$96,372
Expenditures During FY 18:	\$160,779	\$253,615	\$101,344
Per Capita Revenue:	\$505	\$670	\$266
Per Capita Expenditures:	\$951	\$690	\$274
Operating Income (loss):	-\$75,485	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1422.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,287,393	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$13,535	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rockdale Village		
Unit Code:	099/105/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,696,000		
Equalized Assessed Valuation:	\$46,950,190		
Population:	1,945		
Employees:			
Full Time:	9		
Part Time:	21		
Salaries Paid:	\$746,617		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,496,024	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,797	\$673	\$514
Revenue Collected During FY 18:	\$2,441,255	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,977,382	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,255	\$872	\$694
Per Capita Expenditures:	\$1,017	\$841	\$704
Revenues over (under) Expenditures:	\$463,873	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	200.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,959,897	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,036	\$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:	\$1,482,983	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,718,106	-\$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:	\$6,506,633	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.345	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,220,418	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,455,424	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$627	\$550	\$393
Per Capita Expenditures:	\$748	\$502	\$369
Operating Income (loss):	-\$235,006	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	430.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,271,627	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.224	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Rockford City		
Unit Code:	101/035/30	County:	Winnebago
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$327,733,551		
Equalized Assessed Valuation:	\$1,537,222,547		
Population:	146,526		
Employees:			
Full Time:	1,108		
Part Time:	3		
Salaries Paid:	\$84,870,395		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,113,137	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$308	\$548	\$516
Revenue Collected During FY 18:	\$195,742,083	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$189,304,971	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,336	\$1,126	\$1,099
Per Capita Expenditures:	\$1,292	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$6,437,112	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	27.32%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$51,722,538	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$353	\$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:	\$36,644,462	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$334,710,176	-\$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:	\$132,932,601	\$133,916,165	\$70,239,988
Per Capita Debt:	\$907	\$2,479	\$1,921
General Obligation Debt over EAV:	0.00%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$161,726,562	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.104	\$1,462	\$1,218
Revenue Collected During FY 18:	\$34,688,454	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$28,256,784	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$237	\$455	\$319
Per Capita Expenditures:	\$193	\$427	\$321
Operating Income (loss):	\$6,431,670	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	593.05%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$167,577,851	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.144	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rockton Village		
Unit Code:	101/040/32	County:	Winnebago
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,530,460		
Equalized Assessed Valuation:	\$152,555,188		
Population:	7,554		
Employees:			
Full Time:	29		
Part Time:	15		
Salaries Paid:	\$2,158,428		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$896,129	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$119	\$673	\$514
Revenue Collected During FY 18:	\$5,661,047	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,694,304	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$749	\$872	\$694
Per Capita Expenditures:	\$1,019	\$841	\$704
Revenues over (under) Expenditures:	-\$2,033,257	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	9.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$743,087	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$98	\$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:	\$743,627	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$540	-\$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:	\$8,395,591	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,111	\$1,752	\$798
General Obligation Debt over EAV:	2.12%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,723,499	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$493	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,372,533	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,225,441	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$182	\$550	\$393
Per Capita Expenditures:	\$162	\$502	\$369
Operating Income (loss):	\$147,092	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	315.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,870,591	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$512	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rockwood Village		
Unit Code:	079/055/32	County:	Randolph
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,400		
Equalized Assessed Valuation:	\$370,349		
Population:	50		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$1,875		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,318	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,326	\$1,048	\$581
Revenue Collected During FY 18:	\$13,149	\$310,057	\$126,093
Expenditures During FY 18:	\$10,688	\$288,976	\$119,948
Per Capita Revenue:	\$263	\$884	\$338
Per Capita Expenditures:	\$214	\$828	\$325
Revenues over (under) Expenditures:	\$2,461	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	937.89%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$100,242	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,005	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$100,242	\$29,338	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rolling Meadows City		
Unit Code:	016/500/30	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$76,232,082		
Equalized Assessed Valuation:	\$808,104,131		
Population:	24,231		
Employees:			
Full Time:	158		
Part Time:	18		
Salaries Paid:	\$18,166,227		

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:	\$11,110,081	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$459	\$673	\$514
Revenue Collected During FY 18:	\$34,558,594	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$32,693,823	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,426	\$872	\$694
Per Capita Expenditures:	\$1,349	\$841	\$704
Revenues over (under) Expenditures:	\$1,864,771	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	39.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,870,325	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$531	\$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:	\$1,797,635	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$62,272,079	-\$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:	\$114,736,322	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,735	\$1,752	\$798
General Obligation Debt over EAV:	1.62%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$17,007,173	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$702	\$1,692	\$1,322
Revenue Collected During FY 18:	\$14,014,221	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$11,608,613	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$578	\$550	\$393
Per Capita Expenditures:	\$479	\$502	\$369
Operating Income (loss):	\$2,405,608	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	166.19%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,292,249	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$796	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Romeoville Village		
Unit Code:	099/107/32	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$109,755,000		
Equalized Assessed Valuation:	\$1,208,159,992		
Population:	39,680		
Employees:			
Full Time:	203		
Part Time:	350		
Salaries Paid:	\$22,794,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,554,474	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$795	\$548	\$516
Revenue Collected During FY 18:	\$59,287,366	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$51,351,653	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,494	\$1,126	\$1,099
Per Capita Expenditures:	\$1,294	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$7,935,713	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	63.00%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$32,353,551	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$815	\$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:	\$4,032,677	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$27,468,592	-\$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:	\$145,103,213	\$133,916,165	\$70,239,988
Per Capita Debt:	\$3,657	\$2,479	\$1,921
General Obligation Debt over EAV:	7.80%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$87,533,591	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2.206	\$1,462	\$1,218
Revenue Collected During FY 18:	\$18,665,206	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$17,305,114	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$470	\$455	\$319
Per Capita Expenditures:	\$436	\$427	\$321
Operating Income (loss):	\$1,360,092	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	526.06%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$91,034,902	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2.294	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roodhouse City		
Unit Code:	031/040/30	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,390,750		
Equalized Assessed Valuation:	\$9,586,161		
Population:	1,814		
Employees:			
Full Time:	22		
Part Time:	18		
Salaries Paid:	\$821,948		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$240,068	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$132	\$673	\$514
Revenue Collected During FY 18:	\$1,097,055	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,230,008	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$605	\$872	\$694
Per Capita Expenditures:	\$678	\$841	\$704
Revenues over (under) Expenditures:	-\$132,953	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	11.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$143,034	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$79	\$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:	\$513,486	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$120,383	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,962,932	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,287	\$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:	\$4,497,999	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,480	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,162,080	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,796,246	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1,743	\$550	\$393
Per Capita Expenditures:	\$1,541	\$502	\$369
Operating Income (loss):	\$365,834	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	173.94%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,863,833	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,681	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roscoe Village		
Unit Code:	101/045/32	County:	Winnebago
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,009,233		
Equalized Assessed Valuation:	\$203,856,653		
Population:	10,785		
Employees:			
Full Time:	25		
Part Time:	43		
Salaries Paid:	\$1,880,374		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,206,576	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$390	\$673	\$514
Revenue Collected During FY 18:	\$5,682,730	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,314,731	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$527	\$872	\$694
Per Capita Expenditures:	\$400	\$841	\$704
Revenues over (under) Expenditures:	\$1,367,999	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	102.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,412,275	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$409	\$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:	\$1,913,499	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$36,543	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,377,038	\$13,729,977	\$2,917,395
Per Capita Debt:	\$684	\$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 Less Than 1,000

Local Government Profile

Unit Name:	Rose Hill Village		
Unit Code:	040/020/32	County:	Jasper
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,547		
Equalized Assessed Valuation:	\$582,105		
Population:	72		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$190,046	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,640	\$1,048	\$581
Revenue Collected During FY 18:	\$17,623	\$310,057	\$126,093
Expenditures During FY 18:	\$7,852	\$288,976	\$119,948
Per Capita Revenue:	\$245	\$884	\$338
Per Capita Expenditures:	\$109	\$828	\$325
Revenues over (under) Expenditures:	\$9,771	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	2544.79%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$199,817	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,775	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$199,817	\$29,338	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roselle Village		
Unit Code:	022/095/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,332,425		
Equalized Assessed Valuation:	\$729,171,333		
Population:	22,794		
Employees:			
	Full Time:	97	
	Part Time:	42	
	Salaries Paid:	\$8,403,154	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,615,796	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$334	\$673	\$514
Revenue Collected During FY 18:	\$17,275,960	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,665,957	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$758	\$872	\$694
Per Capita Expenditures:	\$731	\$841	\$704
Revenues over (under) Expenditures:	\$610,003	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.38%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,062,979	\$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:	\$906,422	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$14,129,912	-\$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:	\$53,534,390	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,349	\$1,752	\$798
General Obligation Debt over EAV:	0.24%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$18,039,202	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$791	\$1,692	\$1,322
Revenue Collected During FY 18:	\$9,971,697	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$8,172,488	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$437	\$550	\$393
Per Capita Expenditures:	\$359	\$502	\$369
Operating Income (loss):	\$1,799,209	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	240.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,622,492	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$861	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rosemont Village		
Unit Code:	016/505/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$189,043,290		
Equalized Assessed Valuation:	\$814,793,368		
Population:	4,305		
Employees:			
Full Time:	401		
Part Time:	454		
Salaries Paid:	\$28,779,037		

Blended Component Units
Number Submitted = 1
Public Safety Officers' Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$95,785,707	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$22,250	\$673	\$514
Revenue Collected During FY 18:	\$86,649,390	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$50,126,864	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$20,128	\$872	\$694
Per Capita Expenditures:	\$11,644	\$841	\$704
Revenues over (under) Expenditures:	\$36,522,526	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	231.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$116,069,980	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$26,962	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,177,299	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$372,728,394	-\$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:	\$540,147,817	\$13,729,977	\$2,917,395
Per Capita Debt:	\$125,470	\$1,752	\$798
General Obligation Debt over EAV:	40.66%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$256,260,640	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$59.526	\$1,692	\$1,322
Revenue Collected During FY 18:	\$77,238,802	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$61,735,936	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$17.942	\$550	\$393
Per Capita Expenditures:	\$14.341	\$502	\$369
Operating Income (loss):	\$15,502,866	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	435.60%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$268,922,266	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$62.467	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roseville Village		
Unit Code:	094/030/32	County:	Warren
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,767,100		
Equalized Assessed Valuation:	\$9,667,074		
Population:	1,085		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$130,155		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$467,340	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$431	\$673	\$514
Revenue Collected During FY 18:	\$351,145	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$361,440	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$324	\$872	\$694
Per Capita Expenditures:	\$333	\$841	\$704
Revenues over (under) Expenditures:	-\$10,295	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	126.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$456,355	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$421	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$267,624	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$188,731	-\$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:	\$124,319	\$13,729,977	\$2,917,395
Per Capita Debt:	\$115	\$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:	\$1,687,286	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,555	\$1,692	\$1,322
Revenue Collected During FY 18:	\$327,030	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$276,490	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$301	\$550	\$393
Per Capita Expenditures:	\$255	\$502	\$369
Operating Income (loss):	\$50,540	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	628.78%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,738,516	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,602	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rosiclare City		
Unit Code:	035/020/30	County:	Hardin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$908,428		
Equalized Assessed Valuation:	\$5,206,116		
Population:	1,054		
Employees:			
Full Time:	10		
Part Time:	10		
Salaries Paid:	\$324,994		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$188,349	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$179	\$673	\$514
Revenue Collected During FY 18:	\$435,964	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$416,974	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$414	\$872	\$694
Per Capita Expenditures:	\$396	\$841	\$704
Revenues over (under) Expenditures:	\$18,990	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	51.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$215,193	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$204	\$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:	\$67,095	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$127,901	-\$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:	\$477,197	\$13,729,977	\$2,917,395
Per Capita Debt:	\$453	\$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:	\$1,250,469	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.186	\$1,692	\$1,322
Revenue Collected During FY 18:	\$637,698	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$441,006	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$605	\$550	\$393
Per Capita Expenditures:	\$418	\$502	\$369
Operating Income (loss):	\$196,692	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	326.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,439,307	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.366	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rossville Village		
Unit Code:	092/090/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,969,399		
Equalized Assessed Valuation:	\$6,908,054		
Population:	1,331		
Employees:			
Full Time:	7		
Part Time:	17		
Salaries Paid:	\$310,037		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$691,000	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$519	\$673	\$514
Revenue Collected During FY 18:	\$655,765	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$716,578	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$493	\$872	\$694
Per Capita Expenditures:	\$538	\$841	\$704
Revenues over (under) Expenditures:	-\$60,813	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	87.94%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$630,187	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$473	\$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:	\$300,497	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$226,262	-\$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:	\$3,328,968	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,501	\$1,692	\$1,322
Revenue Collected During FY 18:	\$810,386	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$842,495	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$609	\$550	\$393
Per Capita Expenditures:	\$633	\$502	\$369
Operating Income (loss):	-\$32,109	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	391.32%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,296,859	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,477	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Round Lake Village		
Unit Code:	049/160/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,628,143		
Equalized Assessed Valuation:	\$299,107,561		
Population:	18,289		
Employees:			
	Full Time:	49	
	Part Time:	4	
	Salaries Paid:	\$3,863,813	

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:	\$6,380,194	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$349	\$673	\$514
Revenue Collected During FY 18:	\$9,093,678	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,225,381	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$497	\$872	\$694
Per Capita Expenditures:	\$450	\$841	\$704
Revenues over (under) Expenditures:	\$868,297	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	77.41%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,367,069	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$348	\$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:	\$2,004,629	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$7,438,186	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$11,289,474	\$13,729,977	\$2,917,395
Per Capita Debt:	\$617	\$1,752	\$798
General Obligation Debt over EAV:	0.13%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$38,337,255	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.096	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,872,059	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,350,665	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$266	\$550	\$393
Per Capita Expenditures:	\$293	\$502	\$369
Operating Income (loss):	-\$478,606	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	719.58%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$38,502,581	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.105	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Round Lake Beach Village		
Unit Code:	049/165/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,194,259		
Equalized Assessed Valuation:	\$318,652,567		
Population:	27,607		
Employees:			
	Full Time:	73	
	Part Time:	24	
	Salaries Paid:	\$5,906,608	

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:	\$9,951,632	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$360	\$548	\$516
Revenue Collected During FY 18:	\$15,644,899	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$12,666,409	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$567	\$1,126	\$1,099
Per Capita Expenditures:	\$459	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,978,490	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	93.19%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$11,804,190	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$428	\$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:	\$1,902,808	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$3,754,684	-\$89,138,099	-\$45,315,959

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$19,116,638	\$133,916,165	\$70,239,988
Per Capita Debt:	\$692	\$2,479	\$1,921
General Obligation Debt over EAV:	4.72%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$18,130,746	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$657	\$1,462	\$1,218
Revenue Collected During FY 18:	\$6,567,314	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$6,519,674	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$238	\$455	\$319
Per Capita Expenditures:	\$236	\$427	\$321
Operating Income (loss):	\$47,640	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	272.86%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$17,789,427	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$644	\$1,483	\$1,222

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Round Lake Heights Village		
Unit Code:	049/170/32	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,014,570		
Equalized Assessed Valuation:	\$33,205,134		
Population:	2,773		
Employees:			
Full Time:		8	
Part Time:		5	
Salaries Paid:	\$595,758		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,265,136	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$456	\$673	\$514
Revenue Collected During FY 18:	\$1,231,551	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,289,636	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$444	\$872	\$694
Per Capita Expenditures:	\$465	\$841	\$704
Revenues over (under) Expenditures:	-\$58,085	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	93.60%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,207,051	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$435	\$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:	\$110,433	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,096,618	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,474	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,634,170	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$950	\$1,692	\$1,322
Revenue Collected During FY 18:	\$622,629	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$681,580	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$225	\$550	\$393
Per Capita Expenditures:	\$246	\$502	\$369
Operating Income (loss):	-\$58,951	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	377.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,575,219	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$929	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Round Lake Park Village		
Unit Code:	049/175/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,452,150		
Equalized Assessed Valuation:	\$60,501,775		
Population:	7,536		
Employees:			
Full Time:		17	
Part Time:		12	
Salaries Paid:	\$1,360,739		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,454,499	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$326	\$673	\$514
Revenue Collected During FY 18:	\$3,412,306	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,574,281	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$453	\$872	\$694
Per Capita Expenditures:	\$1,005	\$841	\$704
Revenues over (under) Expenditures:	-\$4,161,975	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	29.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,261,339	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$300	\$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:	\$739,076	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,402,453	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,130,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$681	\$1,752	\$798
General Obligation Debt over EAV:	8.48%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,665,480	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$354	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,177,293	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,199,947	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$156	\$550	\$393
Per Capita Expenditures:	\$159	\$502	\$369
Operating Income (loss):	-\$22,654	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	220.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,642,826	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$351	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Roxana Village		
Unit Code:	057/100/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,589,652		
Equalized Assessed Valuation:	\$314,997,459		
Population:	1,500		
Employees:			
Full Time:	25		
Part Time:	5		
Salaries Paid:	\$2,027,830		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,945,298	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$9,297	\$673	\$514
Revenue Collected During FY 18:	\$6,421,094	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,887,712	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$4,281	\$872	\$694
Per Capita Expenditures:	\$4,592	\$841	\$704
Revenues over (under) Expenditures:	-\$466,618	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	184.27%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,692,234	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$8,461	\$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:	\$262,829	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$12,429,404	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,173,546	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,782	\$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:	\$6,476,678	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4,318	\$1,692	\$1,322
Revenue Collected During FY 18:	\$695,707	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,041,605	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$464	\$550	\$393
Per Capita Expenditures:	\$694	\$502	\$369
Operating Income (loss):	-\$345,898	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	662.54%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,901,074	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4,601	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Royal Village		
Unit Code:	010/085/32	County:	Champaign
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$89,880		
Equalized Assessed Valuation:	\$7,149,474		
Population:	293		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$18,210		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,821	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$419	\$1,048	\$581
Revenue Collected During FY 18:	\$69,017	\$310,057	\$126,093
Expenditures During FY 18:	\$103,891	\$288,976	\$119,948
Per Capita Revenue:	\$236	\$884	\$338
Per Capita Expenditures:	\$355	\$828	\$325
Revenues over (under) Expenditures:	-\$34,874	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	44.44%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$46,168	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$158	\$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:	\$10,612	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$35,556	-\$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:	\$13,307	\$408,875	\$34,803
Per Capita Debt:	\$45	\$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:	\$145,259	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$496	\$2,410	\$1,081
Revenue Collected During FY 18:	\$52,534	\$259,125	\$96,372
Expenditures During FY 18:	\$82,985	\$253,615	\$101,344
Per Capita Revenue:	\$179	\$670	\$266
Per Capita Expenditures:	\$283	\$690	\$274
Operating Income (loss):	-\$30,451	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	188.69%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$156,587	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$534	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Royalton Village		
Unit Code:	028/045/32	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,504,786		
Equalized Assessed Valuation:	\$5,992,569		
Population:	1,151		
Employees:			
Full Time:	5		
Part Time:	20		
Salaries Paid:	\$209,556		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$296,973	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$258	\$673	\$514
Revenue Collected During FY 18:	\$662,810	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$675,069	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$576	\$872	\$694
Per Capita Expenditures:	\$587	\$841	\$704
Revenues over (under) Expenditures:	-\$12,259	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	42.18%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$284,714	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$247	\$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:	\$74,649	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$210,065	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,297,583	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,996	\$1,692	\$1,322
Revenue Collected During FY 18:	\$356,285	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$399,108	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$310	\$550	\$393
Per Capita Expenditures:	\$347	\$502	\$369
Operating Income (loss):	-\$42,823	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	564.95%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,254,760	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,959	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Ruma Village		
Unit Code:	079/060/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$248,875		
Equalized Assessed Valuation:	\$4,006,108		
Population:	330		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$79,192		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,928	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$473	\$1,048	\$581
Revenue Collected During FY 18:	\$183,680	\$310,057	\$126,093
Expenditures During FY 18:	\$124,145	\$288,976	\$119,948
Per Capita Revenue:	\$557	\$884	\$338
Per Capita Expenditures:	\$376	\$828	\$325
Revenues over (under) Expenditures:	\$59,535	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	173.56%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$215,463	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$653	\$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:	\$35,757	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$179,703	-\$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:	\$707.418	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.144	\$2,410	\$1,081
Revenue Collected During FY 18:	\$103.079	\$259,125	\$96,372
Expenditures During FY 18:	\$123.280	\$253,615	\$101,344
Per Capita Revenue:	\$312	\$670	\$266
Per Capita Expenditures:	\$374	\$690	\$274
Operating Income (loss):	-\$20.201	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	556.47%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$686.021	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.079	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Rushville City		
Unit Code:	084/025/30	County:	Schuyler
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,049,789		
Equalized Assessed Valuation:	\$26,698,764		
Population:	3,200		
Employees:			
Full Time:	20		
Part Time:	20		
Salaries Paid:	\$966,477		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,325,477	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$727	\$673	\$514
Revenue Collected During FY 18:	\$1,929,523	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,439,685	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$603	\$872	\$694
Per Capita Expenditures:	\$450	\$841	\$704
Revenues over (under) Expenditures:	\$489,838	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	196.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,828,402	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$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:	\$1,717,519	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,224,897	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,928,495	\$13,729,977	\$2,917,395
Per Capita Debt:	\$603	\$1,752	\$798
General Obligation Debt over EAV:	1.27%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,488,999	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,340	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,648,975	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,466,273	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$515	\$550	\$393
Per Capita Expenditures:	\$458	\$502	\$369
Operating Income (loss):	\$182,702	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	528.11%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,743,520	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,420	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Russellville Village		
Unit Code:	051/025/32	County:	Lawrence
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$17,500		
Equalized Assessed Valuation:	\$276,504		
Population:	99		
Employees:			
Full Time:	9		
Part Time:			
Salaries Paid:	\$4,140		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,870	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$271	\$1,048	\$581
Revenue Collected During FY 18:	\$17,156	\$310,057	\$126,093
Expenditures During FY 18:	\$14,226	\$288,976	\$119,948
Per Capita Revenue:	\$173	\$884	\$338
Per Capita Expenditures:	\$144	\$828	\$325
Revenues over (under) Expenditures:	\$2,930	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	209.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$29,800	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$301	\$1,078	\$585

Equity

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

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$408,875	\$34,803
Per Capita Debt:	\$	\$965	\$78
General Obligation Debt over EAV:	0.00%	0.26%	0.00%

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Rutland Village		
Unit Code:	050/095/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$483,760		
Equalized Assessed Valuation:	\$2,201,644		
Population:	318		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$20,666		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$269,632	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$848	\$1,048	\$581
Revenue Collected During FY 18:	\$95,108	\$310,057	\$126,093
Expenditures During FY 18:	\$115,577	\$288,976	\$119,948
Per Capita Revenue:	\$299	\$884	\$338
Per Capita Expenditures:	\$363	\$828	\$325
Revenues over (under) Expenditures:	-\$20,469	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	215.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$249,163	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$784	\$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:	\$32,322	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$216,841	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$50,416	\$408,875	\$34,803
Per Capita Debt:	\$159	\$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:	\$473.171	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.488	\$2,410	\$1,081
Revenue Collected During FY 18:	\$85.655	\$259,125	\$96,372
Expenditures During FY 18:	\$77.765	\$253,615	\$101,344
Per Capita Revenue:	\$269	\$670	\$266
Per Capita Expenditures:	\$245	\$690	\$274
Operating Income (loss):	\$7.890	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	618.61%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$481.061	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.513	\$2,415	\$1,072