

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:	Sadorus Village		
Unit Code:	010/090/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$169,155		
Equalized Assessed Valuation:	\$5,811,897		
Population:	416		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$33,266		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$428,653	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,030	\$1,048	\$581
Revenue Collected During FY 18:	\$140,461	\$310,057	\$126,093
Expenditures During FY 18:	\$134,925	\$288,976	\$119,948
Per Capita Revenue:	\$338	\$884	\$338
Per Capita Expenditures:	\$324	\$828	\$325
Revenues over (under) Expenditures:	\$5,536	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	374.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$504,918	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,214	\$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:	\$109,200	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$395,718	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$71,420	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$172	\$2,410	\$1,081
Revenue Collected During FY 18:	\$938	\$259,125	\$96,372
Expenditures During FY 18:	\$1,629	\$253,615	\$101,344
Per Capita Revenue:	\$2	\$670	\$266
Per Capita Expenditures:	\$4	\$690	\$274
Operating Income (loss):	-\$691	\$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:	Sailor Springs Village		
Unit Code:	013/030/32	County:	Clay
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$371,625		
Equalized Assessed Valuation:	\$256,322		
Population:	95		
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:	\$59,968	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$631	\$1,048	\$581
Revenue Collected During FY 18:	\$399,414	\$310,057	\$126,093
Expenditures During FY 18:	\$386,437	\$288,976	\$119,948
Per Capita Revenue:	\$4,204	\$884	\$338
Per Capita Expenditures:	\$4,068	\$828	\$325
Revenues over (under) Expenditures:	\$12,977	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	18.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$72,945	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$768	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$72,944	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$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:	Saint Rose Village		
Unit Code:	014/065/32	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$87,400		
Equalized Assessed Valuation:	\$8,793,928		
Population:	403		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$464		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$200	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$	\$1,048	\$581
Revenue Collected During FY 18:	\$136,962	\$310,057	\$126,093
Expenditures During FY 18:	\$60,206	\$288,976	\$119,948
Per Capita Revenue:	\$340	\$884	\$338
Per Capita Expenditures:	\$149	\$828	\$325
Revenues over (under) Expenditures:	\$76,756	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	127.82%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$76,956	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$191	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,375	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$73,581	-\$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:	Sainte Marie Village		
Unit Code:	040/025/32	County:	Jasper
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$147,825		
Equalized Assessed Valuation:	\$2,885,795		
Population:	244		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$16,935		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$396,195	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,624	\$1,048	\$581
Revenue Collected During FY 18:	\$94,935	\$310,057	\$126,093
Expenditures During FY 18:	\$49,471	\$288,976	\$119,948
Per Capita Revenue:	\$389	\$884	\$338
Per Capita Expenditures:	\$203	\$828	\$325
Revenues over (under) Expenditures:	\$45,464	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	842.23%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$416,659	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,708	\$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:	\$17,821	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$398,838	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$364.225	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.493	\$2,410	\$1,081
Revenue Collected During FY 18:	\$67.401	\$259,125	\$96,372
Expenditures During FY 18:	\$61.970	\$253,615	\$101,344
Per Capita Revenue:	\$276	\$670	\$266
Per Capita Expenditures:	\$254	\$690	\$274
Operating Income (loss):	\$5.431	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	636.85%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$394.656	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.617	\$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:	Salem City		
Unit Code:	058/055/30	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,091,132		
Equalized Assessed Valuation:	\$83,920,189		
Population:	7,173		
Employees:			
Full Time:	65		
Part Time:	60		
Salaries Paid:	\$3,963,183		

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:	\$6,376,263	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$889	\$673	\$514
Revenue Collected During FY 18:	\$5,520,709	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,213,638	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$770	\$872	\$694
Per Capita Expenditures:	\$866	\$841	\$704
Revenues over (under) Expenditures:	-\$692,929	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	96.43%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,991,884	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$835	\$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:	\$2,933,067	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,409,281	-\$6,072,573	\$237,091

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,454,256	\$13,729,977	\$2,917,395
Per Capita Debt:	\$760	\$1,752	\$798
General Obligation Debt over EAV:	2.78%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$25.139.036	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.505	\$1,692	\$1,322
Revenue Collected During FY 18:	\$8.049.076	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7.591.960	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.122	\$550	\$393
Per Capita Expenditures:	\$1.058	\$502	\$369
Operating Income (loss):	\$457.116	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	319.28%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$24.239.465	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.379	\$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:	Sammons Point Village		
Unit Code:	046/100/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$250,800		
Equalized Assessed Valuation:	\$3,829,344		
Population:	279		
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:	\$207,562	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$744	\$1,048	\$581
Revenue Collected During FY 18:	\$52,724	\$310,057	\$126,093
Expenditures During FY 18:	\$114,543	\$288,976	\$119,948
Per Capita Revenue:	\$189	\$884	\$338
Per Capita Expenditures:	\$411	\$828	\$325
Revenues over (under) Expenditures:	-\$61,819	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	127.24%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$145,743	\$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:	\$145,743	\$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:	San Jose Village		
Unit Code:	054/060/32	County:	Logan
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,399,920		
Equalized Assessed Valuation:	\$4,129,882		
Population:	696		
Employees:			
Full Time:	4		
Part Time:	14		
Salaries Paid:	\$180,272		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$272,097	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$391	\$1,048	\$581
Revenue Collected During FY 18:	\$374,826	\$310,057	\$126,093
Expenditures During FY 18:	\$300,475	\$288,976	\$119,948
Per Capita Revenue:	\$539	\$884	\$338
Per Capita Expenditures:	\$432	\$828	\$325
Revenues over (under) Expenditures:	\$74,351	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	115.34%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$346,559	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$498	\$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:	\$131,657	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$214,902	-\$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:	\$910.590	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.308	\$2,410	\$1,081
Revenue Collected During FY 18:	\$181.538	\$259,125	\$96,372
Expenditures During FY 18:	\$132.280	\$253,615	\$101,344
Per Capita Revenue:	\$261	\$670	\$266
Per Capita Expenditures:	\$190	\$690	\$274
Operating Income (loss):	\$49.258	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	725.62%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$959.848	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.379	\$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:	Sandoval Village		
Unit Code:	058/060/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,148,269		
Equalized Assessed Valuation:	\$5,700,637		
Population:	1,500		
Employees:			
Full Time:	6		
Part Time:	24		
Salaries Paid:	\$324,298		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$619,227	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$413	\$673	\$514
Revenue Collected During FY 18:	\$542,370	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$538,511	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$362	\$872	\$694
Per Capita Expenditures:	\$359	\$841	\$704
Revenues over (under) Expenditures:	\$3,859	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	115.71%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$623,086	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$415	\$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:	\$576,724	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$323,591	-\$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:	\$100,084	\$13,729,977	\$2,917,395
Per Capita Debt:	\$67	\$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:	\$735.546	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$490	\$1,692	\$1,322
Revenue Collected During FY 18:	\$456.290	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$543.681	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$304	\$550	\$393
Per Capita Expenditures:	\$362	\$502	\$369
Operating Income (loss):	-\$87.391	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	119.22%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$648.155	\$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:	Sandwich City		
Unit Code:	019/050/30	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,138,534		
Equalized Assessed Valuation:	\$145,486,257		
Population:	7,387		
Employees:			
Full Time:	38		
Part Time:	9		
Salaries Paid:	\$2,770,317		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,318,362	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$585	\$673	\$514
Revenue Collected During FY 18:	\$5,108,421	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,993,066	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$692	\$872	\$694
Per Capita Expenditures:	\$811	\$841	\$704
Revenues over (under) Expenditures:	-\$884,645	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.29%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,433,717	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$465	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,020,487	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,758,820	-\$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:	\$2,878,641	\$13,729,977	\$2,917,395
Per Capita Debt:	\$390	\$1,752	\$798
General Obligation Debt over EAV:	1.97%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$14,818,253	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,006	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,792,960	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,808,814	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$243	\$550	\$393
Per Capita Expenditures:	\$245	\$502	\$369
Operating Income (loss):	-\$15,854	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	818.35%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$14,802,399	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,004	\$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:	Sauget Village		
Unit Code:	088/120/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,859,556		
Equalized Assessed Valuation:	\$42,144,811		
Population:	159		
Employees:			
Full Time:	30		
Part Time:	11		
Salaries Paid:	\$1,863,414		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,153,858	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$51,282	\$1,048	\$581
Revenue Collected During FY 18:	\$13,265,210	\$310,057	\$126,093
Expenditures During FY 18:	\$12,866,201	\$288,976	\$119,948
Per Capita Revenue:	\$83,429	\$884	\$338
Per Capita Expenditures:	\$80,920	\$828	\$325
Revenues over (under) Expenditures:	\$399,009	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	62.99%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$8,104,377	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$50,971	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,140,062	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$368,438	-\$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:	\$75,000	\$408,875	\$34,803
Per Capita Debt:	\$472	\$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:	\$59,461.227	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$373.970	\$2,410	\$1,081
Revenue Collected During FY 18:	\$13,382.055	\$259,125	\$96,372
Expenditures During FY 18:	\$16,939.363	\$253,615	\$101,344
Per Capita Revenue:	\$84.164	\$670	\$266
Per Capita Expenditures:	\$106.537	\$690	\$274
Operating Income (loss):	-\$3,557.308	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	330.02%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$55,903.919	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$351.597	\$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:	Sauk Village Village		
Unit Code:	016/510/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,276,646		
Equalized Assessed Valuation:	\$80,343,238		
Population:	10,452		
Employees:			
Full Time:		38	
Part Time:		32	
Salaries Paid:		\$3,516,851	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$976,098	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$93	\$673	\$514
Revenue Collected During FY 18:	\$6,315,286	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,595,450	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$604	\$872	\$694
Per Capita Expenditures:	\$631	\$841	\$704
Revenues over (under) Expenditures:	-\$280,164	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-21.65%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$1,427,900	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$137	\$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:	\$13,216,683	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$39,612,171	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$42,726,106	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,088	\$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:	\$6,467,230	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$619	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,375,078	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,157,672	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$227	\$550	\$393
Per Capita Expenditures:	\$206	\$502	\$369
Operating Income (loss):	\$217,406	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	299.61%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,464,636	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$619	\$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:	Saunemin Village		
Unit Code:	053/070/32	County:	Livingston
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$326,500		
Equalized Assessed Valuation:	\$2,822,115		
Population:	450		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$11,700	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$244,190	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$543	\$1,048	\$581
Revenue Collected During FY 18:	\$208,665	\$310,057	\$126,093
Expenditures During FY 18:	\$217,667	\$288,976	\$119,948
Per Capita Revenue:	\$464	\$884	\$338
Per Capita Expenditures:	\$484	\$828	\$325
Revenues over (under) Expenditures:	-\$9,002	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	108.05%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$235,188	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$523	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$73,904	\$6,514	\$
Total Unreserved Funds:	\$161,284	\$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:	\$90,000	\$408,875	\$34,803
Per Capita Debt:	\$200	\$965	\$78
General Obligation Debt over EAV:	3.19%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$61.383	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$136	\$2,410	\$1,081
Revenue Collected During FY 18:	\$49.952	\$259,125	\$96,372
Expenditures During FY 18:	\$83.607	\$253,615	\$101,344
Per Capita Revenue:	\$111	\$670	\$266
Per Capita Expenditures:	\$186	\$690	\$274
Operating Income (loss):	-\$33.655	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	33.16%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$27.728	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$62	\$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:	Savanna City		
Unit Code:	008/030/30	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,487,915		
Equalized Assessed Valuation:	\$22,611,586		
Population:	3,062		
Employees:			
Full Time:	18		
Part Time:	3		
Salaries Paid:	\$1,015,151		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,892,037	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$618	\$673	\$514
Revenue Collected During FY 18:	\$1,983,030	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,754,128	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$648	\$872	\$694
Per Capita Expenditures:	\$573	\$841	\$704
Revenues over (under) Expenditures:	\$228,902	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	121.18%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,125,613	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$694	\$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:	\$1,252,750	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,082,062	-\$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:	\$5,858,901	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,913	\$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:	\$6,310,596	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,061	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,935,567	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,359,301	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2,265	\$550	\$393
Per Capita Expenditures:	\$444	\$502	\$369
Operating Income (loss):	\$5,576,266	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	874.48%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,886,862	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,882	\$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:	Savoy Village		
Unit Code:	010/095/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$16,091,256		
Equalized Assessed Valuation:	\$203,197,985		
Population:	8,607		
Employees:			
Full Time:		26	
Part Time:		19	
Salaries Paid:		\$1,675,240	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,017,144	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$583	\$673	\$514
Revenue Collected During FY 18:	\$6,795,372	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,425,200	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$790	\$872	\$694
Per Capita Expenditures:	\$979	\$841	\$704
Revenues over (under) Expenditures:	-\$1,629,828	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	41.93%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,533,089	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$410	\$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:	\$1,654,222	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,878,863	-\$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:	\$5,499,973	\$13,729,977	\$2,917,395
Per Capita Debt:	\$639	\$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:	\$88.262	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$10	\$1,692	\$1,322
Revenue Collected During FY 18:	\$358.625	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$107.831	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$42	\$550	\$393
Per Capita Expenditures:	\$13	\$502	\$369
Operating Income (loss):	\$250.794	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	179.25%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$193.283	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$22	\$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:	Sawyererville Village		
Unit Code:	056/095/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$344,025		
Equalized Assessed Valuation:	\$1,783,104		
Population:	265		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$21,337		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$80,499	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$304	\$1,048	\$581
Revenue Collected During FY 18:	\$71,549	\$310,057	\$126,093
Expenditures During FY 18:	\$64,255	\$288,976	\$119,948
Per Capita Revenue:	\$270	\$884	\$338
Per Capita Expenditures:	\$242	\$828	\$325
Revenues over (under) Expenditures:	\$7,294	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	136.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$87,793	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$331	\$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:	\$15,609	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$72,184	-\$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:	\$257,514	\$408,875	\$34,803
Per Capita Debt:	\$972	\$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:	\$703.909	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.656	\$2,410	\$1,081
Revenue Collected During FY 18:	\$180.140	\$259,125	\$96,372
Expenditures During FY 18:	\$165.935	\$253,615	\$101,344
Per Capita Revenue:	\$680	\$670	\$266
Per Capita Expenditures:	\$626	\$690	\$274
Operating Income (loss):	\$14.205	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	432.77%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$718.114	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.710	\$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:	Saybrook Village		
Unit Code:	064/100/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$461,940		
Equalized Assessed Valuation:	\$6,421,094		
Population:	693		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$42,450		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$580,612	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$838	\$1,048	\$581
Revenue Collected During FY 18:	\$194,698	\$310,057	\$126,093
Expenditures During FY 18:	\$150,022	\$288,976	\$119,948
Per Capita Revenue:	\$281	\$884	\$338
Per Capita Expenditures:	\$216	\$828	\$325
Revenues over (under) Expenditures:	\$44,676	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	323.93%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$485,968	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$701	\$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:	\$19,015	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$466,953	-\$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:	\$53.719	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$78	\$2,410	\$1,081
Revenue Collected During FY 18:	\$51.349	\$259,125	\$96,372
Expenditures During FY 18:	\$68.520	\$253,615	\$101,344
Per Capita Revenue:	\$74	\$670	\$266
Per Capita Expenditures:	\$99	\$690	\$274
Operating Income (loss):	-\$17.171	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	256.67%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$175.868	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$254	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Scales Mound Village		
Unit Code:	043/045/32	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,335,500		
Equalized Assessed Valuation:	\$4,853,422		
Population:	375		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$35,275		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$724,175	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,931	\$1,048	\$581
Revenue Collected During FY 18:	\$203,084	\$310,057	\$126,093
Expenditures During FY 18:	\$220,260	\$288,976	\$119,948
Per Capita Revenue:	\$542	\$884	\$338
Per Capita Expenditures:	\$587	\$828	\$325
Revenues over (under) Expenditures:	-\$17,176	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	320.98%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$706,999	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,885	\$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:	\$267,937	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$439,062	-\$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:	\$1,202,444	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,207	\$2,410	\$1,081
Revenue Collected During FY 18:	\$101,860	\$259,125	\$96,372
Expenditures During FY 18:	\$123,851	\$253,615	\$101,344
Per Capita Revenue:	\$272	\$670	\$266
Per Capita Expenditures:	\$330	\$690	\$274
Operating Income (loss):	-\$21,991	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	953.12%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,180,453	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,148	\$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:	Schaumburg Village		
Unit Code:	016/515/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$291,099,829		
Equalized Assessed Valuation:	\$3,364,183,845		
Population:	74,229		
Employees:			
	Full Time:	490	
	Part Time:	106	
	Salaries Paid:	\$49,354,701	

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,501,044	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$761	\$548	\$516
Revenue Collected During FY 18:	\$101,669,206	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$95,915,517	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,370	\$1,126	\$1,099
Per Capita Expenditures:	\$1,292	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$5,753,689	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	50.02%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$47,976,644	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$646	\$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:	\$19,776,217	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$82,739,481	-\$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:	\$495,008,242	\$133,916,165	\$70,239,988
Per Capita Debt:	\$6,669	\$2,479	\$1,921
General Obligation Debt over EAV:	9.38%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$62,925,201	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$848	\$1,462	\$1,218
Revenue Collected During FY 18:	\$83,996,640	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$86,454,494	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$1.132	\$455	\$319
Per Capita Expenditures:	\$1.165	\$427	\$321
Operating Income (loss):	-\$2,457,854	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	75.76%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$65,496,077	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$882	\$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:	Schiller Park Village		
Unit Code:	016/520/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,807,026		
Equalized Assessed Valuation:	\$336,366,272		
Population:	11,692		
Employees:			
Full Time:	101		
Part Time:	82		
Salaries Paid:	\$9,966,807		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,967,660	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$767	\$673	\$514
Revenue Collected During FY 18:	\$21,759,038	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$21,017,777	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,861	\$872	\$694
Per Capita Expenditures:	\$1,798	\$841	\$704
Revenues over (under) Expenditures:	\$741,261	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	24.01%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,046,136	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$432	\$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:	\$2,090,052	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$37,498,348	-\$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:	\$60,616,845	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,184	\$1,752	\$798
General Obligation Debt over EAV:	3.92%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,283,759	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$623	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,380,342	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,592,659	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$375	\$550	\$393
Per Capita Expenditures:	\$307	\$502	\$369
Operating Income (loss):	\$787,683	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	206.93%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,434,171	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$636	\$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:	Schram City Village		
Unit Code:	068/075/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$996,000		
Equalized Assessed Valuation:	\$4,170,262		
Population:	586		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$101,864		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$107,102	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$183	\$1,048	\$581
Revenue Collected During FY 18:	\$217,991	\$310,057	\$126,093
Expenditures During FY 18:	\$186,392	\$288,976	\$119,948
Per Capita Revenue:	\$372	\$884	\$338
Per Capita Expenditures:	\$318	\$828	\$325
Revenues over (under) Expenditures:	\$31,599	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	74.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$138,701	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$237	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,872	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$114,829	-\$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:	\$21,360	\$408,875	\$34,803
Per Capita Debt:	\$36	\$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:	\$1,190,603	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,032	\$2,410	\$1,081
Revenue Collected During FY 18:	\$245,399	\$259,125	\$96,372
Expenditures During FY 18:	\$279,765	\$253,615	\$101,344
Per Capita Revenue:	\$419	\$670	\$266
Per Capita Expenditures:	\$477	\$690	\$274
Operating Income (loss):	-\$34,366	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	413.29%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,156,237	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,973	\$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:	Sciota Village		
Unit Code:	062/050/32	County:	McDonough
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$81,000		
Equalized Assessed Valuation:	\$757,953		
Population:	61		
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:	\$41,894	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$687	\$1,048	\$581
Revenue Collected During FY 18:	\$15,208	\$310,057	\$126,093
Expenditures During FY 18:	\$13,671	\$288,976	\$119,948
Per Capita Revenue:	\$249	\$884	\$338
Per Capita Expenditures:	\$224	\$828	\$325
Revenues over (under) Expenditures:	\$1,537	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	317.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$43,431	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$712	\$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:	\$43,431	-\$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:	\$569,481	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$9,336	\$2,410	\$1,081
Revenue Collected During FY 18:	\$39,469	\$259,125	\$96,372
Expenditures During FY 18:	\$54,145	\$253,615	\$101,344
Per Capita Revenue:	\$647	\$670	\$266
Per Capita Expenditures:	\$888	\$690	\$274
Operating Income (loss):	-\$14,676	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1024.67%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$554,805	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$9,095	\$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:	Scottville Village		
Unit Code:	056/100/32	County:	Macoupin
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$66,793		
Equalized Assessed Valuation:	\$855,026		
Population:	116		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$5,067		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,325	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$736	\$1,048	\$581
Revenue Collected During FY 18:	\$36,920	\$310,057	\$126,093
Expenditures During FY 18:	\$42,415	\$288,976	\$119,948
Per Capita Revenue:	\$318	\$884	\$338
Per Capita Expenditures:	\$366	\$828	\$325
Revenues over (under) Expenditures:	-\$5,495	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	188.21%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$79,830	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$688	\$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:	Seaton Village		
Unit Code:	066/040/32	County:	Mercer
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$124,000		
Equalized Assessed Valuation:	\$1,636,663		
Population:	222		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$3,850		

Blended Component Units

Number Submitted = 1
Seaton Community Club

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$150,322	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$677	\$1,048	\$581
Revenue Collected During FY 18:	\$73,768	\$310,057	\$126,093
Expenditures During FY 18:	\$62,412	\$288,976	\$119,948
Per Capita Revenue:	\$332	\$884	\$338
Per Capita Expenditures:	\$281	\$828	\$325
Revenues over (under) Expenditures:	\$11,356	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	259.05%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$161,678	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$728	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,996	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$119,682	-\$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:	\$168,183	\$408,875	\$34,803
Per Capita Debt:	\$758	\$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:	\$191.707	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$864	\$2,410	\$1,081
Revenue Collected During FY 18:	\$261.223	\$259,125	\$96,372
Expenditures During FY 18:	\$43.770	\$253,615	\$101,344
Per Capita Revenue:	\$1.177	\$670	\$266
Per Capita Expenditures:	\$197	\$690	\$274
Operating Income (loss):	\$217.453	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	934.80%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$409.160	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.843	\$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:	Seatonville Village		
Unit Code:	006/095/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$322,150		
Equalized Assessed Valuation:	\$2,735,108		
Population:	314		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$32,508		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,363	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$925	\$1,048	\$581
Revenue Collected During FY 18:	\$92,972	\$310,057	\$126,093
Expenditures During FY 18:	\$48,157	\$288,976	\$119,948
Per Capita Revenue:	\$296	\$884	\$338
Per Capita Expenditures:	\$153	\$828	\$325
Revenues over (under) Expenditures:	\$44,815	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	598.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$288,029	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$917	\$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:	\$28,206	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$259,823	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$97,053	\$408,875	\$34,803
Per Capita Debt:	\$309	\$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:	\$346.421	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.103	\$2,410	\$1,081
Revenue Collected During FY 18:	\$106.951	\$259,125	\$96,372
Expenditures During FY 18:	\$134.532	\$253,615	\$101,344
Per Capita Revenue:	\$341	\$670	\$266
Per Capita Expenditures:	\$428	\$690	\$274
Operating Income (loss):	-\$27.581	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	280.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$377.548	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.202	\$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:	Secor Village		
Unit Code:	102/065/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$209,600		
Equalized Assessed Valuation:	\$3,290,664		
Population:	370		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$54,066		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,371	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$350	\$1,048	\$581
Revenue Collected During FY 18:	\$119,007	\$310,057	\$126,093
Expenditures During FY 18:	\$144,453	\$288,976	\$119,948
Per Capita Revenue:	\$322	\$884	\$338
Per Capita Expenditures:	\$390	\$828	\$325
Revenues over (under) Expenditures:	-\$25,446	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	71.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$103,925	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$281	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,847	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$20,077	-\$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:	\$60,011	\$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:	\$275.398	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$744	\$2,410	\$1,081
Revenue Collected During FY 18:	\$57.285	\$259,125	\$96,372
Expenditures During FY 18:	\$114.814	\$253,615	\$101,344
Per Capita Revenue:	\$155	\$670	\$266
Per Capita Expenditures:	\$310	\$690	\$274
Operating Income (loss):	-\$57.529	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	189.76%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$217.869	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$589	\$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:	Seneca Village		
Unit Code:	050/100/32	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,756,400		
Equalized Assessed Valuation:	\$40,677,462		
Population:	2,322		
Employees:			
Full Time:	11		
Part Time:	39		
Salaries Paid:	\$804,919		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,726,187	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,174	\$673	\$514
Revenue Collected During FY 18:	\$2,392,368	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,042,779	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,030	\$872	\$694
Per Capita Expenditures:	\$880	\$841	\$704
Revenues over (under) Expenditures:	\$349,589	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	144.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,950,685	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,271	\$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:	\$1,365,809	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,804,034	-\$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:	\$958,884	\$13,729,977	\$2,917,395
Per Capita Debt:	\$413	\$1,752	\$798
General Obligation Debt over EAV:	0.82%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,547,885	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,528	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,012,005	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$922,301	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$436	\$550	\$393
Per Capita Expenditures:	\$397	\$502	\$369
Operating Income (loss):	\$89,704	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	398.58%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,676,089	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,583	\$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:	Sesser City		
Unit Code:	028/050/30	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,936,436		
Equalized Assessed Valuation:	\$8,855,588		
Population:	2,128		
Employees:			
Full Time:	12		
Part Time:	23		
Salaries Paid:	\$571,305		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,131,313	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$532	\$673	\$514
Revenue Collected During FY 18:	\$1,476,256	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,842,479	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$694	\$872	\$694
Per Capita Expenditures:	\$866	\$841	\$704
Revenues over (under) Expenditures:	-\$366,223	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,077,159	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$506	\$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:	\$572,401	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$335,736	-\$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:	\$2,311,424	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,086	\$1,752	\$798
General Obligation Debt over EAV:	6.20%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,449,535	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.151	\$1,692	\$1,322
Revenue Collected During FY 18:	\$687,883	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$807,673	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$323	\$550	\$393
Per Capita Expenditures:	\$380	\$502	\$369
Operating Income (loss):	-\$119,790	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	249.81%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,017,676	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$948	\$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:	Shabbona Village		
Unit Code:	019/055/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$618,426		
Equalized Assessed Valuation:	\$15,090,445		
Population:	900		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$146,762		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$543,955	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$604	\$1,048	\$581
Revenue Collected During FY 18:	\$507,458	\$310,057	\$126,093
Expenditures During FY 18:	\$422,225	\$288,976	\$119,948
Per Capita Revenue:	\$564	\$884	\$338
Per Capita Expenditures:	\$469	\$828	\$325
Revenues over (under) Expenditures:	\$85,233	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	149.02%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$629,188	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$699	\$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:	\$157,579	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$501,605	-\$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:	\$243,794	\$408,875	\$34,803
Per Capita Debt:	\$271	\$965	\$78
General Obligation Debt over EAV:	0.66%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,750,653	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,945	\$2,410	\$1,081
Revenue Collected During FY 18:	\$260,706	\$259,125	\$96,372
Expenditures During FY 18:	\$164,288	\$253,615	\$101,344
Per Capita Revenue:	\$290	\$670	\$266
Per Capita Expenditures:	\$183	\$690	\$274
Operating Income (loss):	\$96,418	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1124.29%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,847,071	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,052	\$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:	Shannon Village		
Unit Code:	008/035/32	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,615,100		
Equalized Assessed Valuation:	\$8,658,072		
Population:	731		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$198,782		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$80,074	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$110	\$1,048	\$581
Revenue Collected During FY 18:	\$370,956	\$310,057	\$126,093
Expenditures During FY 18:	\$359,428	\$288,976	\$119,948
Per Capita Revenue:	\$507	\$884	\$338
Per Capita Expenditures:	\$492	\$828	\$325
Revenues over (under) Expenditures:	\$11,528	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	37.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$135,077	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$185	\$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:	\$78,688	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$56,389	-\$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:	\$401,576	\$408,875	\$34,803
Per Capita Debt:	\$549	\$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:	\$1,479,658	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,024	\$2,410	\$1,081
Revenue Collected During FY 18:	\$366,377	\$259,125	\$96,372
Expenditures During FY 18:	\$333,439	\$253,615	\$101,344
Per Capita Revenue:	\$501	\$670	\$266
Per Capita Expenditures:	\$456	\$690	\$274
Operating Income (loss):	\$32,938	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	453.10%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,510,825	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,067	\$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:	Shawneetown City		
Unit Code:	030/040/30	County:	Gallatin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,171,454		
Equalized Assessed Valuation:	\$3,236,387		
Population:	1,239		
Employees:			
Full Time:	7		
Part Time:	5		
Salaries Paid:	\$274,994		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,005,690	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$812	\$673	\$514
Revenue Collected During FY 18:	\$704,820	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$710,888	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$569	\$872	\$694
Per Capita Expenditures:	\$574	\$841	\$704
Revenues over (under) Expenditures:	-\$6,068	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	143.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,017,579	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$821	\$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:	\$377,258	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$91,790	-\$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:	\$2,241,539	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,809	\$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:	\$2,002,002	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,616	\$1,692	\$1,322
Revenue Collected During FY 18:	\$914,192	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$871,517	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$738	\$550	\$393
Per Capita Expenditures:	\$703	\$502	\$369
Operating Income (loss):	\$42,675	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	240.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,094,867	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,691	\$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:	Sheffield Village		
Unit Code:	006/100/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,282,300		
Equalized Assessed Valuation:	\$7,721,957		
Population:	926		
Employees:			
Full Time:	4		
Part Time:	17		
Salaries Paid:	\$206,842		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$347,671	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$375	\$1,048	\$581
Revenue Collected During FY 18:	\$441,389	\$310,057	\$126,093
Expenditures During FY 18:	\$435,090	\$288,976	\$119,948
Per Capita Revenue:	\$477	\$884	\$338
Per Capita Expenditures:	\$470	\$828	\$325
Revenues over (under) Expenditures:	\$6,299	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	81.51%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$354,647	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$383	\$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:	\$164,020	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$275,167	-\$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:	\$89,640	\$408,875	\$34,803
Per Capita Debt:	\$97	\$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:	\$2,659,584	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,872	\$2,410	\$1,081
Revenue Collected During FY 18:	\$171,309	\$259,125	\$96,372
Expenditures During FY 18:	\$210,486	\$253,615	\$101,344
Per Capita Revenue:	\$185	\$670	\$266
Per Capita Expenditures:	\$227	\$690	\$274
Operating Income (loss):	-\$39,177	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1244.61%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,619,730	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,829	\$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:	Shelbyville City		
Unit Code:	086/035/30	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,103,300		
Equalized Assessed Valuation:	\$61,225,499		
Population:	4,700		
Employees:			
Full Time:	37		
Part Time:	65		
Salaries Paid:	\$1,947,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,394,087	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$722	\$673	\$514
Revenue Collected During FY 18:	\$3,888,638	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,584,168	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$827	\$872	\$694
Per Capita Expenditures:	\$763	\$841	\$704
Revenues over (under) Expenditures:	\$304,470	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	99.87%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,579,491	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$762	\$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:	\$1,798,900	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,791,208	-\$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:	\$1,841,568	\$13,729,977	\$2,917,395
Per Capita Debt:	\$392	\$1,752	\$798
General Obligation Debt over EAV:	2.29%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,267,519	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,759	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,651,892	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,593,394	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$351	\$550	\$393
Per Capita Expenditures:	\$339	\$502	\$369
Operating Income (loss):	\$58,498	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	522.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,326,017	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,771	\$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:	Sheldon Village		
Unit Code:	038/095/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$949,275		
Equalized Assessed Valuation:	\$5,258,912		
Population:	1,232		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$125,256		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$594,913	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$483	\$673	\$514
Revenue Collected During FY 18:	\$402,310	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$293,373	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$327	\$872	\$694
Per Capita Expenditures:	\$238	\$841	\$704
Revenues over (under) Expenditures:	\$108,937	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	239.92%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$703,850	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$571	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,671	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$703,218	-\$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:	\$524,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$425	\$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:	\$789.863	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$641	\$1,692	\$1,322
Revenue Collected During FY 18:	\$105.408	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$122.092	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$86	\$550	\$393
Per Capita Expenditures:	\$99	\$502	\$369
Operating Income (loss):	-\$16.684	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	633.28%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$773.179	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$628	\$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:	Sheridan Village		
Unit Code:	050/105/32	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$935,958		
Equalized Assessed Valuation:	\$10,220,202		
Population:	2,359		
Employees:			
Full Time:		3	
Part Time:		5	
Salaries Paid:	\$222,234		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$323,509	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$137	\$673	\$514
Revenue Collected During FY 18:	\$863,589	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$772,894	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$366	\$872	\$694
Per Capita Expenditures:	\$328	\$841	\$704
Revenues over (under) Expenditures:	\$90,695	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	153.42%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,185,788	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$503	\$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:	\$127,244	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,118,881	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Sherman Village		
Unit Code:	083/105/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,212,197		
Equalized Assessed Valuation:	\$103,063,328		
Population:	4,148		
Employees:			
Full Time:		13	
Part Time:		25	
Salaries Paid:		\$746,984	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,396,325	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$578	\$673	\$514
Revenue Collected During FY 18:	\$3,005,536	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,064,209	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$725	\$872	\$694
Per Capita Expenditures:	\$739	\$841	\$704
Revenues over (under) Expenditures:	-\$58,673	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	77.83%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,385,024	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$575	\$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:	\$1,996,771	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$3,503,869	-\$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:	\$5,637,621	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,359	\$1,752	\$798
General Obligation Debt over EAV:	1.38%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,477,689	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$356	\$1,692	\$1,322
Revenue Collected During FY 18:	\$759,022	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$706,786	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$183	\$550	\$393
Per Capita Expenditures:	\$170	\$502	\$369
Operating Income (loss):	\$52,236	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	216.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,529,925	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$369	\$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:	Shiloh Village		
Unit Code:	088/125/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,538,448		
Equalized Assessed Valuation:	\$262,814,185		
Population:	13,961		
Employees:			
Full Time:	34		
Part Time:	2		
Salaries Paid:	\$2,334,646		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,649,927	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$333	\$673	\$514
Revenue Collected During FY 18:	\$9,738,422	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,582,134	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$698	\$872	\$694
Per Capita Expenditures:	\$686	\$841	\$704
Revenues over (under) Expenditures:	\$156,288	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	49.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,708,998	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$337	\$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:	\$1,937,682	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$13,770,929	-\$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:	\$15,448,456	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,107	\$1,752	\$798
General Obligation Debt over EAV:	1.99%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,389,482	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$314	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,103,909	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,094,853	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$79	\$550	\$393
Per Capita Expenditures:	\$78	\$502	\$369
Operating Income (loss):	\$9,056	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	410.63%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,495,755	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$322	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Shipman Village		
Unit Code:	056/105/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$591,874		
Equalized Assessed Valuation:	\$4,736,053		
Population:	700		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$41,559		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$190,963	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$273	\$1,048	\$581
Revenue Collected During FY 18:	\$164,697	\$310,057	\$126,093
Expenditures During FY 18:	\$165,567	\$288,976	\$119,948
Per Capita Revenue:	\$235	\$884	\$338
Per Capita Expenditures:	\$237	\$828	\$325
Revenues over (under) Expenditures:	-\$870	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	121.72%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$201,524	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$288	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$165,531	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$35,993	-\$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:	\$40,160	\$408,875	\$34,803
Per Capita Debt:	\$57	\$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:	\$1,105,890	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,580	\$2,410	\$1,081
Revenue Collected During FY 18:	\$181,877	\$259,125	\$96,372
Expenditures During FY 18:	\$224,140	\$253,615	\$101,344
Per Capita Revenue:	\$260	\$670	\$266
Per Capita Expenditures:	\$320	\$690	\$274
Operating Income (loss):	-\$42,263	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	469.44%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,052,196	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,503	\$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:	Shorewood Village		
Unit Code:	099/110/32	County:	Will
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,130,558		
Equalized Assessed Valuation:	\$554,717,912		
Population:	17,495		
Employees:			
Full Time:	62		
Part Time:	4		
Salaries Paid:	\$5,525,748		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,527,719	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$430	\$673	\$514
Revenue Collected During FY 18:	\$14,156,101	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,368,172	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$809	\$872	\$694
Per Capita Expenditures:	\$764	\$841	\$704
Revenues over (under) Expenditures:	\$787,929	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	60.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,092,215	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$463	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$330,522	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,480,312	-\$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:	\$23,493,216	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,343	\$1,752	\$798
General Obligation Debt over EAV:	0.30%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$40,283,865	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,303	\$1,692	\$1,322
Revenue Collected During FY 18:	\$11,510,300	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,694,400	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$658	\$550	\$393
Per Capita Expenditures:	\$383	\$502	\$369
Operating Income (loss):	\$4,815,900	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	669.68%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$44,831,378	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,563	\$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:	Shumway Village		
Unit Code:	025/045/32	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$749,000		
Equalized Assessed Valuation:	\$1,353,605		
Population:	243		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$5,114		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$110,805	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$456	\$1,048	\$581
Revenue Collected During FY 18:	\$178,920	\$310,057	\$126,093
Expenditures During FY 18:	\$181,462	\$288,976	\$119,948
Per Capita Revenue:	\$736	\$884	\$338
Per Capita Expenditures:	\$747	\$828	\$325
Revenues over (under) Expenditures:	-\$2,542	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	59.66%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$108,263	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$446	\$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:	\$108,263	-\$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:	\$154,162	\$408,875	\$34,803
Per Capita Debt:	\$634	\$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:	Sibley Village		
Unit Code:	027/050/32	County:	Ford
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$285,100		
Equalized Assessed Valuation:	\$2,282,550		
Population:	272		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$26,937		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,859	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$22	\$1,048	\$581
Revenue Collected During FY 18:	\$91,448	\$310,057	\$126,093
Expenditures During FY 18:	\$73,417	\$288,976	\$119,948
Per Capita Revenue:	\$336	\$884	\$338
Per Capita Expenditures:	\$270	\$828	\$325
Revenues over (under) Expenditures:	\$18,031	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	32.54%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$23,890	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$88	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,904	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$14,014	-\$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:	\$191,596	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$704	\$2,410	\$1,081
Revenue Collected During FY 18:	\$60,212	\$259,125	\$96,372
Expenditures During FY 18:	\$63,691	\$253,615	\$101,344
Per Capita Revenue:	\$221	\$670	\$266
Per Capita Expenditures:	\$234	\$690	\$274
Operating Income (loss):	-\$3,479	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	295.36%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$188,117	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$692	\$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:	Sidell Village		
Unit Code:	092/095/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$215,740		
Equalized Assessed Valuation:	\$3,029,677		
Population:	617		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$41,918		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,121	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$198	\$1,048	\$581
Revenue Collected During FY 18:	\$156,554	\$310,057	\$126,093
Expenditures During FY 18:	\$133,964	\$288,976	\$119,948
Per Capita Revenue:	\$254	\$884	\$338
Per Capita Expenditures:	\$217	\$828	\$325
Revenues over (under) Expenditures:	\$22,590	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	108.02%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$144,711	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$235	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,360	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$151,572	-\$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:	\$172,423	\$408,875	\$34,803
Per Capita Debt:	\$279	\$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:	\$190,530	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$309	\$2,410	\$1,081
Revenue Collected During FY 18:	\$64,143	\$259,125	\$96,372
Expenditures During FY 18:	\$55,995	\$253,615	\$101,344
Per Capita Revenue:	\$104	\$670	\$266
Per Capita Expenditures:	\$91	\$690	\$274
Operating Income (loss):	\$8,148	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	354.81%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$198,678	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$322	\$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:	Sidney Village		
Unit Code:	010/100/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,229,800		
Equalized Assessed Valuation:	\$20,643,139		
Population:	1,210		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$139,902		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$408,251	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$337	\$673	\$514
Revenue Collected During FY 18:	\$390,134	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$311,191	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$322	\$872	\$694
Per Capita Expenditures:	\$257	\$841	\$704
Revenues over (under) Expenditures:	\$78,943	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	156.56%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$487,194	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$403	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,834	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$462,360	-\$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:	\$425.203	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$351	\$1,692	\$1,322
Revenue Collected During FY 18:	\$351.042	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$267.125	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$290	\$550	\$393
Per Capita Expenditures:	\$221	\$502	\$369
Operating Income (loss):	\$83.917	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	190.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$509.120	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$421	\$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:	Sigel Town		
Unit Code:	086/040/31	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$676,800		
Equalized Assessed Valuation:	\$3,979,431		
Population:	350		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$52,382		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,040	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$137	\$1,048	\$581
Revenue Collected During FY 18:	\$123,752	\$310,057	\$126,093
Expenditures During FY 18:	\$109,567	\$288,976	\$119,948
Per Capita Revenue:	\$354	\$884	\$338
Per Capita Expenditures:	\$313	\$828	\$325
Revenues over (under) Expenditures:	\$14,185	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	56.79%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$62,225	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$178	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,320	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$46,905	-\$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:	\$77,846	\$408,875	\$34,803
Per Capita Debt:	\$222	\$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:	\$872.296	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.492	\$2,410	\$1,081
Revenue Collected During FY 18:	\$87.652	\$259,125	\$96,372
Expenditures During FY 18:	\$80.663	\$253,615	\$101,344
Per Capita Revenue:	\$250	\$670	\$266
Per Capita Expenditures:	\$230	\$690	\$274
Operating Income (loss):	\$6.989	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1090.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$879.285	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.512	\$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:	Silvis City		
Unit Code:	081/080/30	County:	Rock Island
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,405,800		
Equalized Assessed Valuation:	\$97,291,679		
Population:	7,479		
Employees:			
	Full Time:	42	
	Part Time:	39	
	Salaries Paid:	\$2,877,091	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,294,939	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$574	\$673	\$514
Revenue Collected During FY 18:	\$9,572,640	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,957,403	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,280	\$872	\$694
Per Capita Expenditures:	\$1,064	\$841	\$704
Revenues over (under) Expenditures:	\$1,615,237	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,556,677	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$609	\$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:	\$2,306,663	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,012,788	-\$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:	\$19,458,866	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,602	\$1,752	\$798
General Obligation Debt over EAV:	2.03%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,052,294	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,344	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,941,283	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,874,571	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$260	\$550	\$393
Per Capita Expenditures:	\$251	\$502	\$369
Operating Income (loss):	\$66,712	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	539.61%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,115,462	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,353	\$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:	Simpson Village		
Unit Code:	044/035/32	County:	Johnson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,146		
Equalized Assessed Valuation:	\$86,268		
Population:	65		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$2,630		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,646	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$487	\$1,048	\$581
Revenue Collected During FY 18:	\$13,081	\$310,057	\$126,093
Expenditures During FY 18:	\$10,025	\$288,976	\$119,948
Per Capita Revenue:	\$201	\$884	\$338
Per Capita Expenditures:	\$154	\$828	\$325
Revenues over (under) Expenditures:	\$3,056	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	346.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$34,702	\$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:	\$25,070	\$6,514	\$
Total Unreserved Funds:	\$11,159	\$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:	Sims Village		
Unit Code:	096/045/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$524,148		
Equalized Assessed Valuation:	\$913,555		
Population:	250		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$63,633		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,126	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$177	\$1,048	\$581
Revenue Collected During FY 18:	\$72,115	\$310,057	\$126,093
Expenditures During FY 18:	\$75,278	\$288,976	\$119,948
Per Capita Revenue:	\$288	\$884	\$338
Per Capita Expenditures:	\$301	\$828	\$325
Revenues over (under) Expenditures:	-\$3,163	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	49.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$36,998	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$148	\$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:	\$33,089	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$15,789	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$291,590	\$408,875	\$34,803
Per Capita Debt:	\$1,166	\$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:	\$414,281	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,657	\$2,410	\$1,081
Revenue Collected During FY 18:	\$215,390	\$259,125	\$96,372
Expenditures During FY 18:	\$246,871	\$253,615	\$101,344
Per Capita Revenue:	\$862	\$670	\$266
Per Capita Expenditures:	\$987	\$690	\$274
Operating Income (loss):	-\$31,481	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	156.67%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$386,765	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,547	\$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:	Skokie Village		
Unit Code:	016/525/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$124,233,989		
Equalized Assessed Valuation:	\$2,485,448,498		
Population:	63,978		
Employees:			
	Full Time:	473	
	Part Time:	142	
	Salaries Paid:	\$43,465,765	

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,579,463	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$384	\$548	\$516
Revenue Collected During FY 18:	\$75,026,185	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$70,097,019	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,173	\$1,126	\$1,099
Per Capita Expenditures:	\$1,096	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$4,929,166	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	30.86%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$21,630,411	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$338	\$580	\$518
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,740,276	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$117,283,830	-\$89,138,099	-\$45,315,959

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$42,927,873	\$133,916,165	\$70,239,988
Per Capita Debt:	\$671	\$2,479	\$1,921
General Obligation Debt over EAV:	1.56%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$39,925.675	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$624	\$1,462	\$1,218
Revenue Collected During FY 18:	\$14,918.478	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$11,442.943	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$233	\$455	\$319
Per Capita Expenditures:	\$179	\$427	\$321
Operating Income (loss):	\$3,475.535	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	474.13%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$54,254.259	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$848	\$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:	Sleepy Hollow Village		
Unit Code:	045/085/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,407,484		
Equalized Assessed Valuation:	\$102,017,802		
Population:	3,553		
Employees:			
Full Time:	9		
Part Time:	17		
Salaries Paid:	\$889,683		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,165,718	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$328	\$673	\$514
Revenue Collected During FY 18:	\$1,938,717	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,696,060	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$546	\$872	\$694
Per Capita Expenditures:	\$477	\$841	\$704
Revenues over (under) Expenditures:	\$242,657	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.54%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$823,279	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$232	\$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:	\$34,584	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,144,805	-\$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:	\$487,054	\$13,729,977	\$2,917,395
Per Capita Debt:	\$137	\$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:	\$3,988,941	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.123	\$1,692	\$1,322
Revenue Collected During FY 18:	\$880,861	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$914,867	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$248	\$550	\$393
Per Capita Expenditures:	\$257	\$502	\$369
Operating Income (loss):	-\$34,006	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	432.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,954,935	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.113	\$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:	Smithboro Village		
Unit Code:	003/040/32	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$53,957		
Equalized Assessed Valuation:	\$1,308,124		
Population:	200		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$19,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,380	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$442	\$1,048	\$581
Revenue Collected During FY 18:	\$59,992	\$310,057	\$126,093
Expenditures During FY 18:	\$56,623	\$288,976	\$119,948
Per Capita Revenue:	\$300	\$884	\$338
Per Capita Expenditures:	\$283	\$828	\$325
Revenues over (under) Expenditures:	\$3,369	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	159.09%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$90,082	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$450	\$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:	\$3,018	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$87,064	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$115,000	\$408,875	\$34,803
Per Capita Debt:	\$575	\$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:	\$852.822	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.264	\$2,410	\$1,081
Revenue Collected During FY 18:	\$62.751	\$259,125	\$96,372
Expenditures During FY 18:	\$87.625	\$253,615	\$101,344
Per Capita Revenue:	\$314	\$670	\$266
Per Capita Expenditures:	\$438	\$690	\$274
Operating Income (loss):	-\$24.874	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	946.78%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$829.615	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.148	\$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:	Smithfield Village		
Unit Code:	029/095/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1		
Equalized Assessed Valuation:	\$1,020,459		
Population:	223		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$17,492		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$303,241	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,360	\$1,048	\$581
Revenue Collected During FY 18:	\$43,219	\$310,057	\$126,093
Expenditures During FY 18:	\$56,515	\$288,976	\$119,948
Per Capita Revenue:	\$194	\$884	\$338
Per Capita Expenditures:	\$253	\$828	\$325
Revenues over (under) Expenditures:	-\$13,296	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	513.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$289,945	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,300	\$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:	\$143,083	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$146,862	-\$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:	\$485,000	\$408,875	\$34,803
Per Capita Debt:	\$2,175	\$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:	\$1,845,233	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$8.275	\$2,410	\$1,081
Revenue Collected During FY 18:	\$91,380	\$259,125	\$96,372
Expenditures During FY 18:	\$128,490	\$253,615	\$101,344
Per Capita Revenue:	\$410	\$670	\$266
Per Capita Expenditures:	\$576	\$690	\$274
Operating Income (loss):	-\$37,110	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1407.21%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,808,123	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$8.108	\$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:	Smithton Village		
Unit Code:	088/130/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,212,964		
Equalized Assessed Valuation:	\$75,940,448		
Population:	3,737		
Employees:			
Full Time:	15		
Part Time:	39		
Salaries Paid:	\$931,885		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,291,389	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$613	\$673	\$514
Revenue Collected During FY 18:	\$1,898,388	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,618,081	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$508	\$872	\$694
Per Capita Expenditures:	\$433	\$841	\$704
Revenues over (under) Expenditures:	\$280,307	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	158.93%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,571,696	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$688	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$297,409	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,274,287	-\$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:	\$4,415,694	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,182	\$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:	\$4,083,726	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.093	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,447,714	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,412,414	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$387	\$550	\$393
Per Capita Expenditures:	\$378	\$502	\$369
Operating Income (loss):	\$35,300	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	291.63%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,119,026	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.102	\$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:	Somonauk Village		
Unit Code:	019/060/32	County:	DeKalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,505,081		
Equalized Assessed Valuation:	\$33,310,260		
Population:	1,882		
Employees:			
Full Time:	7		
Part Time:	8		
Salaries Paid:	\$451,997		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,017,949	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,072	\$673	\$514
Revenue Collected During FY 18:	\$1,036,880	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$771,401	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$551	\$872	\$694
Per Capita Expenditures:	\$410	\$841	\$704
Revenues over (under) Expenditures:	\$265,479	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	272.86%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,104,845	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,118	\$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:	\$179,202	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,020,412	-\$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:	\$1,382,214	\$13,729,977	\$2,917,395
Per Capita Debt:	\$734	\$1,752	\$798
General Obligation Debt over EAV:	4.15%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,566,914	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.489	\$1,692	\$1,322
Revenue Collected During FY 18:	\$526,547	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$511,516	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$280	\$550	\$393
Per Capita Expenditures:	\$272	\$502	\$369
Operating Income (loss):	\$15,031	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1270.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,500,055	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.454	\$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:	Sorento Village		
Unit Code:	003/045/32	County:	Bond
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,264,302		
Equalized Assessed Valuation:	\$2,022,150		
Population:	470		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$58,427		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,125	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$617	\$1,048	\$581
Revenue Collected During FY 18:	\$165,527	\$310,057	\$126,093
Expenditures During FY 18:	\$140,010	\$288,976	\$119,948
Per Capita Revenue:	\$352	\$884	\$338
Per Capita Expenditures:	\$298	\$828	\$325
Revenues over (under) Expenditures:	\$25,517	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	140.69%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$196,978	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$419	\$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:	\$31,948	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$165,030	-\$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:	\$551.519	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.173	\$2,410	\$1,081
Revenue Collected During FY 18:	\$300.013	\$259,125	\$96,372
Expenditures During FY 18:	\$218.484	\$253,615	\$101,344
Per Capita Revenue:	\$638	\$670	\$266
Per Capita Expenditures:	\$465	\$690	\$274
Operating Income (loss):	\$81.529	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	344.06%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$751.712	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.599	\$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:	South Barrington Village		
Unit Code:	016/530/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,854,400		
Equalized Assessed Valuation:	\$503,681,598		
Population:	4,565		
Employees:			
Full Time:	27		
Part Time:	10		
Salaries Paid:	\$2,497,130		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,789,621	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$830	\$673	\$514
Revenue Collected During FY 18:	\$7,471,734	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,485,229	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,637	\$872	\$694
Per Capita Expenditures:	\$1,421	\$841	\$704
Revenues over (under) Expenditures:	\$986,505	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	45.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,961,126	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$649	\$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:	\$114,211	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$893,021	-\$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:	\$11,010,157	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,412	\$1,692	\$1,322
Revenue Collected During FY 18:	\$635,932	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$873,255	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$139	\$550	\$393
Per Capita Expenditures:	\$191	\$502	\$369
Operating Income (loss):	-\$237,323	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1233.64%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,772,834	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,360	\$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:	South Beloit City		
Unit Code:	101/050/30	County:	Winnebago
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,861,800		
Equalized Assessed Valuation:	\$109,139,407		
Population:	7,892		
Employees:			
Full Time:	30		
Part Time:	40		
Salaries Paid:	\$2,157,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,161,210	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$654	\$673	\$514
Revenue Collected During FY 18:	\$7,730,636	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,542,767	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$980	\$872	\$694
Per Capita Expenditures:	\$956	\$841	\$704
Revenues over (under) Expenditures:	\$187,869	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.92%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,349,079	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$678	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,035,219	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$352,512	-\$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:	\$3,227,775	\$13,729,977	\$2,917,395
Per Capita Debt:	\$409	\$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:	\$9,360,051	\$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:	\$2,274,645	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,256,246	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$288	\$550	\$393
Per Capita Expenditures:	\$159	\$502	\$369
Operating Income (loss):	\$1,018,399	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	826.15%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,378,450	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.315	\$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:	South Chicago Heights Village		
Unit Code:	016/535/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,818,247		
Equalized Assessed Valuation:	\$66,218,085		
Population:	4,139		
Employees:			
Full Time:	32		
Part Time:	68		
Salaries Paid:	\$2,170,200		

Blended Component Units
Number Submitted = 2
Firefighters' Pension Fund
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:	\$3,426,732	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$828	\$673	\$514
Revenue Collected During FY 18:	\$5,662,564	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,414,711	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,368	\$872	\$694
Per Capita Expenditures:	\$1,308	\$841	\$704
Revenues over (under) Expenditures:	\$247,853	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.17%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,637,246	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$879	\$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:	\$3,700,892	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$12,123,464	-\$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:	\$3,824,533	\$13,729,977	\$2,917,395
Per Capita Debt:	\$924	\$1,752	\$798
General Obligation Debt over EAV:	3.18%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,004,844	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$243	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,060,317	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,593,124	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$498	\$550	\$393
Per Capita Expenditures:	\$385	\$502	\$369
Operating Income (loss):	\$467,193	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	92.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,477,429	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$357	\$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:	South Elgin Village		
Unit Code:	045/090/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,913,984		
Equalized Assessed Valuation:	\$633,348,039		
Population:	22,549		
Employees:			
Full Time:		81	
Part Time:		53	
Salaries Paid:		\$7,248,437	

Blended Component Units
Number Submitted = 1 Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,046,209	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$490	\$673	\$514
Revenue Collected During FY 18:	\$16,260,799	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$14,872,861	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$721	\$872	\$694
Per Capita Expenditures:	\$660	\$841	\$704
Revenues over (under) Expenditures:	\$1,387,938	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	85.48%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$12,713,845	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$564	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,213,922	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,580,260	-\$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:	\$29,221,891	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,296	\$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:	\$23,040,524	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.022	\$1,692	\$1,322
Revenue Collected During FY 18:	\$10,455,945	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,396,274	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$464	\$550	\$393
Per Capita Expenditures:	\$328	\$502	\$369
Operating Income (loss):	\$3,059,671	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	319.34%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$23,619,277	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.047	\$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:	South Holland Village		
Unit Code:	016/540/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,175,538		
Equalized Assessed Valuation:	\$378,912,478		
Population:	21,817		
Employees:			
Full Time:	214		
Part Time:	81		
Salaries Paid:	\$12,939,369		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,706,000	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$262	\$673	\$514
Revenue Collected During FY 18:	\$27,012,241	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$25,658,162	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,238	\$872	\$694
Per Capita Expenditures:	\$1,176	\$841	\$704
Revenues over (under) Expenditures:	\$1,354,079	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	26.85%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,890,079	\$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:	\$9,580,398	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$24,649,365	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$18,307,881	\$13,729,977	\$2,917,395
Per Capita Debt:	\$839	\$1,752	\$798
General Obligation Debt over EAV:	4.08%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,821,850	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$313	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,155,100	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,387,646	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$328	\$550	\$393
Per Capita Expenditures:	\$293	\$502	\$369
Operating Income (loss):	\$767,454	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	118.81%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,589,304	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	South Jacksonville Village		
Unit Code:	069/045/32	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,370,005		
Equalized Assessed Valuation:	\$42,158,554		
Population:	3,230		
Employees:			
Full Time:	16		
Part Time:	23		
Salaries Paid:	\$658,531		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,750,795	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$852	\$673	\$514
Revenue Collected During FY 18:	\$2,250,953	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,572,048	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$697	\$872	\$694
Per Capita Expenditures:	\$796	\$841	\$704
Revenues over (under) Expenditures:	-\$321,095	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	129.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,329,700	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,031	\$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:	\$2,975,152	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,395,439	-\$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:	\$1,096,974	\$13,729,977	\$2,917,395
Per Capita Debt:	\$340	\$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:	\$4,576.692	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.417	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,322.987	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,190.636	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$410	\$550	\$393
Per Capita Expenditures:	\$369	\$502	\$369
Operating Income (loss):	\$132.351	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	395.51%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,709.043	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.458	\$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:	South Pekin Village		
Unit Code:	090/075/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,869,600		
Equalized Assessed Valuation:	\$8,521,768		
Population:	1,146		
Employees:			
Full Time:	4		
Part Time:	7		
Salaries Paid:	\$223,043		

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:	\$200,927	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$175	\$673	\$514
Revenue Collected During FY 18:	\$523,199	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$476,996	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$457	\$872	\$694
Per Capita Expenditures:	\$416	\$841	\$704
Revenues over (under) Expenditures:	\$46,203	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	57.61%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$274,799	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$240	\$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:	\$42,284	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$232,515	-\$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:	\$1,000,047	\$13,729,977	\$2,917,395
Per Capita Debt:	\$873	\$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:	\$2,375,763	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,073	\$1,692	\$1,322
Revenue Collected During FY 18:	\$430,517	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$365,386	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$376	\$550	\$393
Per Capita Expenditures:	\$319	\$502	\$369
Operating Income (loss):	\$65,131	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	670.33%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,449,300	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,137	\$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:	South Roxana Village		
Unit Code:	057/110/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,850,000		
Equalized Assessed Valuation:	\$14,412,420		
Population:	2,311		
Employees:			
Full Time:	9		
Part Time:	16		
Salaries Paid:	\$547,618		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$381,568	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$165	\$673	\$514
Revenue Collected During FY 18:	\$999,684	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$966,859	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$433	\$872	\$694
Per Capita Expenditures:	\$418	\$841	\$704
Revenues over (under) Expenditures:	\$32,825	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	42.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$412,193	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$178	\$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:	-\$310,473	-\$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:	\$769,798	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$333	\$1,692	\$1,322
Revenue Collected During FY 18:	\$704,866	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$839,825	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$305	\$550	\$393
Per Capita Expenditures:	\$363	\$502	\$369
Operating Income (loss):	-\$134,959	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	75.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$637,039	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$276	\$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:	South Wilmington Village		
Unit Code:	032/070/32	County:	Grundy
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,275,218		
Equalized Assessed Valuation:	\$9,986,967		
Population:	680		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$78,662		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$582,284	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$856	\$1,048	\$581
Revenue Collected During FY 18:	\$302,637	\$310,057	\$126,093
Expenditures During FY 18:	\$223,449	\$288,976	\$119,948
Per Capita Revenue:	\$445	\$884	\$338
Per Capita Expenditures:	\$329	\$828	\$325
Revenues over (under) Expenditures:	\$79,188	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	296.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$661,472	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$973	\$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:	\$128,901	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$532,571	-\$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:	\$	\$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:	\$334.153	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$491	\$2,410	\$1,081
Revenue Collected During FY 18:	\$160.812	\$259,125	\$96,372
Expenditures During FY 18:	\$175.084	\$253,615	\$101,344
Per Capita Revenue:	\$236	\$670	\$266
Per Capita Expenditures:	\$257	\$690	\$274
Operating Income (loss):	-\$14.272	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	182.70%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$319.881	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$470	\$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:	Southern View Village		
Unit Code:	083/110/32	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,546,400		
Equalized Assessed Valuation:	\$20,506,639		
Population:	1,642		
Employees:			
Full Time:	7		
Part Time:	20		
Salaries Paid:	\$443,529		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$577,920	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$352	\$673	\$514
Revenue Collected During FY 18:	\$1,078,604	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,074,669	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$657	\$872	\$694
Per Capita Expenditures:	\$654	\$841	\$704
Revenues over (under) Expenditures:	\$3,935	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	54.21%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$582,555	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$355	\$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:	\$133,173	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$449,382	-\$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:	\$349,267	\$13,729,977	\$2,917,395
Per Capita Debt:	\$213	\$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:	Sparland Village		
Unit Code:	059/025/32	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$420,415		
Equalized Assessed Valuation:	\$3,069,463		
Population:	406		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$48,661		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$98,697	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$243	\$1,048	\$581
Revenue Collected During FY 18:	\$142,896	\$310,057	\$126,093
Expenditures During FY 18:	\$96,019	\$288,976	\$119,948
Per Capita Revenue:	\$352	\$884	\$338
Per Capita Expenditures:	\$237	\$828	\$325
Revenues over (under) Expenditures:	\$46,877	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	123.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$118,446	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$292	\$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:	\$79,707	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$38,739	-\$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:	\$31,498	\$408,875	\$34,803
Per Capita Debt:	\$78	\$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:	\$662.651	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.632	\$2,410	\$1,081
Revenue Collected During FY 18:	\$125.846	\$259,125	\$96,372
Expenditures During FY 18:	\$120.590	\$253,615	\$101,344
Per Capita Revenue:	\$310	\$670	\$266
Per Capita Expenditures:	\$297	\$690	\$274
Operating Income (loss):	\$5.256	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	576.36%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$695.035	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.712	\$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:	Sparta City		
Unit Code:	079/065/30	County:	Randolph
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,625,500		
Equalized Assessed Valuation:	\$49,135,297		
Population:	4,302		
Employees:			
Full Time:	32		
Part Time:	75		
Salaries Paid:	\$2,102,059		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,389,037	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,718	\$673	\$514
Revenue Collected During FY 18:	\$5,151,688	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,031,322	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,198	\$872	\$694
Per Capita Expenditures:	\$937	\$841	\$704
Revenues over (under) Expenditures:	\$1,120,366	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	182.67%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,363,993	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,712	\$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:	\$431,023	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$5,723,720	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$12,498,244	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,905	\$1,752	\$798
General Obligation Debt over EAV:	23.62%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,251,011	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,221	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,547,127	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,723,385	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$592	\$550	\$393
Per Capita Expenditures:	\$633	\$502	\$369
Operating Income (loss):	-\$176,258	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	228.40%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$6,220,163	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,446	\$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:	Spaulding Village		
Unit Code:	083/115/32	County:	Sangamon
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$320,690		
Equalized Assessed Valuation:	\$15,174,385		
Population:	873		
Employees:			
Full Time:	1		
Part Time:	17		
Salaries Paid:	\$74,265		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$211,732	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$243	\$1,048	\$581
Revenue Collected During FY 18:	\$263,355	\$310,057	\$126,093
Expenditures During FY 18:	\$202,548	\$288,976	\$119,948
Per Capita Revenue:	\$302	\$884	\$338
Per Capita Expenditures:	\$232	\$828	\$325
Revenues over (under) Expenditures:	\$60,807	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	149.41%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$302,632	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$347	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,699	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$276,933	-\$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:	Spillertown Village		
Unit Code:	100/075/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$46,208		
Equalized Assessed Valuation:	\$3,112,946		
Population:	230		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$4,102		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,841	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$208	\$1,048	\$581
Revenue Collected During FY 18:	\$228,060	\$310,057	\$126,093
Expenditures During FY 18:	\$226,946	\$288,976	\$119,948
Per Capita Revenue:	\$992	\$884	\$338
Per Capita Expenditures:	\$987	\$828	\$325
Revenues over (under) Expenditures:	\$1,114	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	21.57%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$48,955	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$213	\$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:	\$31,091	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$17,864	-\$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:	\$38,000	\$408,875	\$34,803
Per Capita Debt:	\$165	\$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:	\$335.668	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.459	\$2,410	\$1,081
Revenue Collected During FY 18:	\$79.369	\$259,125	\$96,372
Expenditures During FY 18:	\$68.792	\$253,615	\$101,344
Per Capita Revenue:	\$345	\$670	\$266
Per Capita Expenditures:	\$299	\$690	\$274
Operating Income (loss):	\$10.577	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	503.32%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$346.245	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.505	\$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:	Spring Bay Village		
Unit Code:	102/070/32	County:	Woodford
Fiscal Year End:	6/1/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$278,088		
Equalized Assessed Valuation:	\$5,479,057		
Population:	500		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$24,066		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,913	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$114	\$1,048	\$581
Revenue Collected During FY 18:	\$97,851	\$310,057	\$126,093
Expenditures During FY 18:	\$75,276	\$288,976	\$119,948
Per Capita Revenue:	\$196	\$884	\$338
Per Capita Expenditures:	\$151	\$828	\$325
Revenues over (under) Expenditures:	\$22,575	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	105.60%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$79,488	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$159	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$79,488	\$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:	Spring Grove Village		
Unit Code:	063/100/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,454,782		
Equalized Assessed Valuation:	\$181,259,857		
Population:	5,778		
Employees:			
Full Time:		16	
Part Time:		15	
Salaries Paid:		\$1,228,789	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,739,717	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$647	\$673	\$514
Revenue Collected During FY 18:	\$3,501,418	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,141,794	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$606	\$872	\$694
Per Capita Expenditures:	\$544	\$841	\$704
Revenues over (under) Expenditures:	\$359,624	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	124.40%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,908,341	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$676	\$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:	\$1,544,732	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,430,065	-\$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:	\$911,804	\$13,729,977	\$2,917,395
Per Capita Debt:	\$158	\$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:	\$2,907,476	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$503	\$1,692	\$1,322
Revenue Collected During FY 18:	\$252,016	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$308,574	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$44	\$550	\$393
Per Capita Expenditures:	\$53	\$502	\$369
Operating Income (loss):	-\$56,558	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	941.08%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,903,918	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$503	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Spring Valley City		
Unit Code:	006/105/30	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,232,850		
Equalized Assessed Valuation:	\$64,699,160		
Population:	5,499		
Employees:			
Full Time:	29		
Part Time:	120		
Salaries Paid:	\$1,735,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,256,361	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$228	\$673	\$514
Revenue Collected During FY 18:	\$3,794,680	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,586,574	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$690	\$872	\$694
Per Capita Expenditures:	\$652	\$841	\$704
Revenues over (under) Expenditures:	\$208,106	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	38.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,372,290	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$250	\$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:	\$1,586,504	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,932,173	-\$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:	\$6,563,031	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,193	\$1,752	\$798
General Obligation Debt over EAV:	1.07%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$20,371,247	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.705	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,232,144	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,314,614	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$588	\$550	\$393
Per Capita Expenditures:	\$421	\$502	\$369
Operating Income (loss):	\$917,530	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	922.43%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$21,350,625	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.883	\$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:	Springerton Village		
Unit Code:	097/050/32	County:	White
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$117,076		
Equalized Assessed Valuation:	\$721,172		
Population:	104		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$17,100		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,185	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$521	\$1,048	\$581
Revenue Collected During FY 18:	\$19,480	\$310,057	\$126,093
Expenditures During FY 18:	\$23,541	\$288,976	\$119,948
Per Capita Revenue:	\$187	\$884	\$338
Per Capita Expenditures:	\$226	\$828	\$325
Revenues over (under) Expenditures:	-\$4,061	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	232.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$54,761	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$527	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,229	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$17,532	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$81,866	\$408,875	\$34,803
Per Capita Debt:	\$787	\$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:	\$721.435	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$6.937	\$2,410	\$1,081
Revenue Collected During FY 18:	\$84.869	\$259,125	\$96,372
Expenditures During FY 18:	\$93.534	\$253,615	\$101,344
Per Capita Revenue:	\$816	\$670	\$266
Per Capita Expenditures:	\$899	\$690	\$274
Operating Income (loss):	-\$8.665	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	757.09%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$708.133	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$6.809	\$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:	Springfield City		
Unit Code:	083/120/30	County:	Sangamon
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$554,958,248		
Equalized Assessed Valuation:	\$2,341,486,702		
Population:	114,868		
Employees:			
Full Time:	1,419		
Part Time:	4		
Salaries Paid:	\$110,465,514		

Blended Component Units
Number Submitted = 2
Fire Pension
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,409,646	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$300	\$548	\$516
Revenue Collected During FY 18:	\$130,215,160	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$143,732,481	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,134	\$1,126	\$1,099
Per Capita Expenditures:	\$1,251	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$13,517,321	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	18.58%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$26,702,346	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$232	\$580	\$518
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,218,741	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$424,844,160	-\$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:	\$1,338,421,974	\$133,916,165	\$70,239,988
Per Capita Debt:	\$11,652	\$2,479	\$1,921
General Obligation Debt over EAV:	3.75%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$491,610,456	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$4.280	\$1,462	\$1,218
Revenue Collected During FY 18:	\$284,446,579	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$272,995,695	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$2.476	\$455	\$319
Per Capita Expenditures:	\$2.377	\$427	\$321
Operating Income (loss):	\$11,450,884	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	181.38%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$495,167,407	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$4.311	\$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:	St. Anne Village		
Unit Code:	046/085/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,485,000		
Equalized Assessed Valuation:	\$14,839,101		
Population:	1,257		
Employees:			
Full Time:	5		
Part Time:	22		
Salaries Paid:	\$311,020		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$142,972	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$114	\$673	\$514
Revenue Collected During FY 18:	\$583,235	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$593,522	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$464	\$872	\$694
Per Capita Expenditures:	\$472	\$841	\$704
Revenues over (under) Expenditures:	-\$10,287	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	26.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$156,986	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$125	\$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:	\$44,585	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$18,524	-\$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:	\$184,626	\$13,729,977	\$2,917,395
Per Capita Debt:	\$147	\$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:	\$1.637.024	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.302	\$1,692	\$1,322
Revenue Collected During FY 18:	\$358.279	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$336.573	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$285	\$550	\$393
Per Capita Expenditures:	\$268	\$502	\$369
Operating Income (loss):	\$21.706	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	492.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1.658.730	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.320	\$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:	St. Augustine Village		
Unit Code:	048/055/32	County:	Knox
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$235,500		
Equalized Assessed Valuation:	\$864,776		
Population:	150		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$12,115		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,226	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$588	\$1,048	\$581
Revenue Collected During FY 18:	\$45,744	\$310,057	\$126,093
Expenditures During FY 18:	\$34,419	\$288,976	\$119,948
Per Capita Revenue:	\$305	\$884	\$338
Per Capita Expenditures:	\$229	\$828	\$325
Revenues over (under) Expenditures:	\$11,325	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	289.23%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$99,551	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$664	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$37,606	\$6,514	\$
Total Unreserved Funds:	\$61,945	\$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:	\$21.372	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$142	\$2,410	\$1,081
Revenue Collected During FY 18:	\$17.587	\$259,125	\$96,372
Expenditures During FY 18:	\$12.309	\$253,615	\$101,344
Per Capita Revenue:	\$117	\$670	\$266
Per Capita Expenditures:	\$82	\$690	\$274
Operating Income (loss):	\$5.278	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	216.51%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$26.650	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$178	\$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:	St. Charles City		
Unit Code:	045/080/30	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$158,731,134		
Equalized Assessed Valuation:	\$1,424,433,052		
Population:	32,714		
Employees:			
Full Time:	236		
Part Time:	69		
Salaries Paid:	\$25,754,272		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,602,714	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$813	\$548	\$516
Revenue Collected During FY 18:	\$45,389,360	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$37,217,665	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,387	\$1,126	\$1,099
Per Capita Expenditures:	\$1,138	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$8,171,695	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	71.80%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$26,721,421	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$817	\$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:	\$4,131,730	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$26,666,608	-\$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:	\$134,553,695	\$133,916,165	\$70,239,988
Per Capita Debt:	\$4,113	\$2,479	\$1,921
General Obligation Debt over EAV:	6.81%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$117,440,085	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$3.590	\$1,462	\$1,218
Revenue Collected During FY 18:	\$80,935,371	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$70,720,786	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$2.474	\$455	\$319
Per Capita Expenditures:	\$2.162	\$427	\$321
Operating Income (loss):	\$10,214,585	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	181.13%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$128,096,391	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$3.916	\$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:	St. David Village		
Unit Code:	029/090/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,525,000		
Equalized Assessed Valuation:	\$3,451,838		
Population:	570		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$42,393		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,840	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$198	\$1,048	\$581
Revenue Collected During FY 18:	\$154,159	\$310,057	\$126,093
Expenditures During FY 18:	\$134,609	\$288,976	\$119,948
Per Capita Revenue:	\$270	\$884	\$338
Per Capita Expenditures:	\$236	\$828	\$325
Revenues over (under) Expenditures:	\$19,550	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	98.83%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$133,028	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$233	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$100,226	\$6,514	\$
Total Unreserved Funds:	\$32,802	\$29,338	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$50,500	\$408,875	\$34,803
Per Capita Debt:	\$89	\$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:	St. Elmo City		
Unit Code:	026/030/30	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,970,000		
Equalized Assessed Valuation:	\$9,736,507		
Population:	1,387		
Employees:			
Full Time:	8		
Part Time:	16		
Salaries Paid:	\$303,647		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$825,648	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$595	\$673	\$514
Revenue Collected During FY 18:	\$734,471	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$679,909	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$530	\$872	\$694
Per Capita Expenditures:	\$490	\$841	\$704
Revenues over (under) Expenditures:	\$54,562	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	129.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$880,210	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$635	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$341,903	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$538,307	-\$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:	\$334,049	\$13,729,977	\$2,917,395
Per Capita Debt:	\$241	\$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:	\$4,049,546	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,920	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,222,775	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,020,450	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$882	\$550	\$393
Per Capita Expenditures:	\$736	\$502	\$369
Operating Income (loss):	\$202,325	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	416.67%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,251,871	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,066	\$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:	St. Francisville City		
Unit Code:	051/030/30	County:	Lawrence
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$828,545		
Equalized Assessed Valuation:	\$2,291,771		
Population:	697		
Employees:			
Full Time:	2		
Part Time:	23		
Salaries Paid:	\$172,977		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,904	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$43	\$1,048	\$581
Revenue Collected During FY 18:	\$212,205	\$310,057	\$126,093
Expenditures During FY 18:	\$192,007	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$275	\$828	\$325
Revenues over (under) Expenditures:	\$20,198	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	50.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$96,517	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$138	\$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:	\$54,911	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$41,606	-\$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:	\$713,361	\$408,875	\$34,803
Per Capita Debt:	\$1,023	\$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:	\$2,114,083	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,033	\$2,410	\$1,081
Revenue Collected During FY 18:	\$544,988	\$259,125	\$96,372
Expenditures During FY 18:	\$604,900	\$253,615	\$101,344
Per Capita Revenue:	\$782	\$670	\$266
Per Capita Expenditures:	\$868	\$690	\$274
Operating Income (loss):	-\$59,912	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	339.59%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,054,171	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,947	\$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:	St. Jacob Village		
Unit Code:	057/105/32	County:	Madison
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,184,313		
Equalized Assessed Valuation:	\$19,436,877		
Population:	1,150		
Employees:			
Full Time:	5		
Part Time:	7		
Salaries Paid:	\$267,072		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$366,535	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$319	\$673	\$514
Revenue Collected During FY 18:	\$689,933	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,524,548	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$600	\$872	\$694
Per Capita Expenditures:	\$1,326	\$841	\$704
Revenues over (under) Expenditures:	-\$834,615	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	9.76%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$148,765	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$129	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$232,768	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$84,003	-\$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:	\$664,950	\$13,729,977	\$2,917,395
Per Capita Debt:	\$578	\$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:	\$1,228,208	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.068	\$1,692	\$1,322
Revenue Collected During FY 18:	\$770,828	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$659,765	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$670	\$550	\$393
Per Capita Expenditures:	\$574	\$502	\$369
Operating Income (loss):	\$111,063	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	201.23%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,327,626	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.154	\$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:	St. Johns Village		
Unit Code:	073/025/32	County:	Perry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$120,000		
Equalized Assessed Valuation:	\$1,500,000		
Population:	195		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$12,970		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,347	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$904	\$1,048	\$581
Revenue Collected During FY 18:	\$80,599	\$310,057	\$126,093
Expenditures During FY 18:	\$74,572	\$288,976	\$119,948
Per Capita Revenue:	\$413	\$884	\$338
Per Capita Expenditures:	\$382	\$828	\$325
Revenues over (under) Expenditures:	\$6,027	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	244.56%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$182,374	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$935	\$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:	\$35,131	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$147,243	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$51.705	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$265	\$2,410	\$1,081
Revenue Collected During FY 18:	\$30.734	\$259,125	\$96,372
Expenditures During FY 18:	\$29.950	\$253,615	\$101,344
Per Capita Revenue:	\$158	\$670	\$266
Per Capita Expenditures:	\$154	\$690	\$274
Operating Income (loss):	\$784	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	175.26%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$52.489	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$269	\$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:	St. Joseph Village		
Unit Code:	010/105/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,833,338		
Equalized Assessed Valuation:	\$71,534,306		
Population:	3,967		
Employees:			
Full Time:	8		
Part Time:	26		
Salaries Paid:	\$365,167		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,803,752	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$455	\$673	\$514
Revenue Collected During FY 18:	\$1,513,734	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,443,813	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$382	\$872	\$694
Per Capita Expenditures:	\$364	\$841	\$704
Revenues over (under) Expenditures:	\$69,921	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	129.77%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,873,673	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$472	\$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:	\$262,000	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,611,673	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,080,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$524	\$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:	\$1,834,604	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$462	\$1,692	\$1,322
Revenue Collected During FY 18:	\$481,610	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$505,392	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$121	\$550	\$393
Per Capita Expenditures:	\$127	\$502	\$369
Operating Income (loss):	-\$23,782	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	358.30%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,810,822	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$456	\$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:	St. Libory Village		
Unit Code:	088/115/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$553,238		
Equalized Assessed Valuation:	\$8,720,898		
Population:	615		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$44,357		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$305,664	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$497	\$1,048	\$581
Revenue Collected During FY 18:	\$417,584	\$310,057	\$126,093
Expenditures During FY 18:	\$321,045	\$288,976	\$119,948
Per Capita Revenue:	\$679	\$884	\$338
Per Capita Expenditures:	\$522	\$828	\$325
Revenues over (under) Expenditures:	\$96,539	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	124.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$401,126	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$652	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$156,756	\$6,514	\$
Total Unreserved Funds:	\$244,370	\$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:	\$22,135	\$408,875	\$34,803
Per Capita Debt:	\$36	\$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:	\$2,038,978	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.315	\$2,410	\$1,081
Revenue Collected During FY 18:	\$281,453	\$259,125	\$96,372
Expenditures During FY 18:	\$232,193	\$253,615	\$101,344
Per Capita Revenue:	\$458	\$670	\$266
Per Capita Expenditures:	\$378	\$690	\$274
Operating Income (loss):	\$49,260	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	899.82%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,089,315	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.397	\$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:	St. Peter Village		
Unit Code:	026/035/32	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,281,150		
Equalized Assessed Valuation:	\$3,630,697		
Population:	355		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$59,312		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$206,297	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$581	\$1,048	\$581
Revenue Collected During FY 18:	\$180,374	\$310,057	\$126,093
Expenditures During FY 18:	\$147,618	\$288,976	\$119,948
Per Capita Revenue:	\$508	\$884	\$338
Per Capita Expenditures:	\$416	\$828	\$325
Revenues over (under) Expenditures:	\$32,756	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	161.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$239,053	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$673	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,503	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$233,550	-\$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:	\$173,000	\$408,875	\$34,803
Per Capita Debt:	\$487	\$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:	\$627.978	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.769	\$2,410	\$1,081
Revenue Collected During FY 18:	\$173.452	\$259,125	\$96,372
Expenditures During FY 18:	\$187.504	\$253,615	\$101,344
Per Capita Revenue:	\$489	\$670	\$266
Per Capita Expenditures:	\$528	\$690	\$274
Operating Income (loss):	-\$14.052	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	327.42%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$613.926	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.729	\$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:	Standard Village		
Unit Code:	078/035/32	County:	Putnam
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$559,985		
Equalized Assessed Valuation:	\$2,599,285		
Population:	220		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$17,907		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$217,262	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$988	\$1,048	\$581
Revenue Collected During FY 18:	\$73,039	\$310,057	\$126,093
Expenditures During FY 18:	\$159,027	\$288,976	\$119,948
Per Capita Revenue:	\$332	\$884	\$338
Per Capita Expenditures:	\$723	\$828	\$325
Revenues over (under) Expenditures:	-\$85,988	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	88.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$140,171	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$637	\$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:	\$50,334	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$89,837	-\$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:	\$1,114,000	\$408,875	\$34,803
Per Capita Debt:	\$5,064	\$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:	\$1,472,669	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$6,694	\$2,410	\$1,081
Revenue Collected During FY 18:	\$131,380	\$259,125	\$96,372
Expenditures During FY 18:	\$190,542	\$253,615	\$101,344
Per Capita Revenue:	\$597	\$670	\$266
Per Capita Expenditures:	\$866	\$690	\$274
Operating Income (loss):	-\$59,162	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	727.56%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,386,314	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$6,301	\$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:	Standard City Village		
Unit Code:	056/110/32	County:	Macoupin
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$74,075		
Equalized Assessed Valuation:	\$815,000		
Population:	146		
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:	\$49,571	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$340	\$1,048	\$581
Revenue Collected During FY 18:	\$53,950	\$310,057	\$126,093
Expenditures During FY 18:	\$78,332	\$288,976	\$119,948
Per Capita Revenue:	\$370	\$884	\$338
Per Capita Expenditures:	\$537	\$828	\$325
Revenues over (under) Expenditures:	-\$24,382	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	32.16%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$25,189	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$173	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$25,190	\$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:	Stanford Village		
Unit Code:	064/105/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$982,950		
Equalized Assessed Valuation:	\$6,762,500		
Population:	596		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$140,276		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$397,664	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$667	\$1,048	\$581
Revenue Collected During FY 18:	\$246,447	\$310,057	\$126,093
Expenditures During FY 18:	\$301,573	\$288,976	\$119,948
Per Capita Revenue:	\$414	\$884	\$338
Per Capita Expenditures:	\$506	\$828	\$325
Revenues over (under) Expenditures:	-\$55,126	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	136.13%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$410,538	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$689	\$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:	\$49,650	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$59,331	-\$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:	\$16,515	\$408,875	\$34,803
Per Capita Debt:	\$28	\$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:	\$673.441	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.130	\$2,410	\$1,081
Revenue Collected During FY 18:	\$141.058	\$259,125	\$96,372
Expenditures During FY 18:	\$150.950	\$253,615	\$101,344
Per Capita Revenue:	\$237	\$670	\$266
Per Capita Expenditures:	\$253	\$690	\$274
Operating Income (loss):	-\$9.892	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	394.53%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$595.549	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$999	\$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:	Staunton City		
Unit Code:	056/115/30	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,122,046		
Equalized Assessed Valuation:	\$56,473,668		
Population:	5,139		
Employees:			
Full Time:	22		
Part Time:	41		
Salaries Paid:	\$1,350,030		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,367,365	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$266	\$673	\$514
Revenue Collected During FY 18:	\$2,298,306	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,138,143	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$447	\$872	\$694
Per Capita Expenditures:	\$416	\$841	\$704
Revenues over (under) Expenditures:	\$160,163	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	71.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,527,528	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$297	\$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:	\$505,401	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,022,127	-\$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:	\$8,629,481	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,679	\$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:	\$12,012,783	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,338	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,054,699	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,984,728	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$400	\$550	\$393
Per Capita Expenditures:	\$386	\$502	\$369
Operating Income (loss):	\$69,971	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	608.79%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$12,082,754	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,351	\$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:	Steeleville Village		
Unit Code:	079/070/32	County:	Randolph
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,261,250		
Equalized Assessed Valuation:	\$27,749,749		
Population:	2,083		
Employees:			
Full Time:	13		
Part Time:	32		
Salaries Paid:	\$697,287		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$933,528	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$448	\$673	\$514
Revenue Collected During FY 18:	\$1,875,529	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,938,140	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$900	\$872	\$694
Per Capita Expenditures:	\$930	\$841	\$704
Revenues over (under) Expenditures:	-\$62,611	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	49.06%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$950,917	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$457	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$526,354	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$424,563	-\$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:	\$3,200,321	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,536	\$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:	\$771.564	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$370	\$1,692	\$1,322
Revenue Collected During FY 18:	\$672.765	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$636.161	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$323	\$550	\$393
Per Capita Expenditures:	\$305	\$502	\$369
Operating Income (loss):	\$36.604	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	127.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$808.168	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$388	\$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:	Steger Village		
Unit Code:	016/545/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,711,610		
Equalized Assessed Valuation:	\$106,966,784		
Population:	9,456		
Employees:			
Full Time:	34		
Part Time:	56		
Salaries Paid:	\$2,768,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,309,604	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$138	\$673	\$514
Revenue Collected During FY 18:	\$5,808,379	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,935,507	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$614	\$872	\$694
Per Capita Expenditures:	\$628	\$841	\$704
Revenues over (under) Expenditures:	-\$127,128	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	20.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,213,310	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$128	\$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:	\$2,277,761	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,808,153	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,037,536	\$13,729,977	\$2,917,395
Per Capita Debt:	\$533	\$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:	\$3,829,866	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$405	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,059,958	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,566,870	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$218	\$550	\$393
Per Capita Expenditures:	\$166	\$502	\$369
Operating Income (loss):	\$493,088	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	244.08%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,824,366	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$404	\$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:	Sterling City		
Unit Code:	098/055/30	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$249,728,402		
Equalized Assessed Valuation:	\$170,003,036		
Population:	15,370		
Employees:			
Full Time:	89		
Part Time:	72		
Salaries Paid:	\$5,878,542		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,696,548	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$436	\$673	\$514
Revenue Collected During FY 18:	\$16,462,527	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$15,274,883	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,071	\$872	\$694
Per Capita Expenditures:	\$994	\$841	\$704
Revenues over (under) Expenditures:	\$1,187,644	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,412,146	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$482	\$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:	\$6,974,689	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,778,253	-\$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:	\$38,499,951	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,505	\$1,752	\$798
General Obligation Debt over EAV:	7.79%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$12,678,245	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$825	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,852,440	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,324,522	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$251	\$550	\$393
Per Capita Expenditures:	\$216	\$502	\$369
Operating Income (loss):	\$527,918	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	396.35%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$13,176,878	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$857	\$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:	Steward Village		
Unit Code:	052/055/32	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$172,642		
Equalized Assessed Valuation:	\$2,823,526		
Population:	256		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$14,937		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$103,928	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$406	\$1,048	\$581
Revenue Collected During FY 18:	\$58,275	\$310,057	\$126,093
Expenditures During FY 18:	\$46,415	\$288,976	\$119,948
Per Capita Revenue:	\$228	\$884	\$338
Per Capita Expenditures:	\$181	\$828	\$325
Revenues over (under) Expenditures:	\$11,860	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	249.46%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$115,788	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$452	\$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:	\$17,940	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$97,848	-\$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:	\$744.754	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.909	\$2,410	\$1,081
Revenue Collected During FY 18:	\$50.386	\$259,125	\$96,372
Expenditures During FY 18:	\$61.307	\$253,615	\$101,344
Per Capita Revenue:	\$197	\$670	\$266
Per Capita Expenditures:	\$239	\$690	\$274
Operating Income (loss):	-\$10.921	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1196.98%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$733.833	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.867	\$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:	Stewardson Village		
Unit Code:	086/045/32	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$543,650		
Equalized Assessed Valuation:	\$7,088,200		
Population:	719		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$144,573		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$235,693	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$328	\$1,048	\$581
Revenue Collected During FY 18:	\$219,518	\$310,057	\$126,093
Expenditures During FY 18:	\$223,959	\$288,976	\$119,948
Per Capita Revenue:	\$305	\$884	\$338
Per Capita Expenditures:	\$311	\$828	\$325
Revenues over (under) Expenditures:	-\$4,441	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	102.48%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$229,511	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$319	\$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:	\$26,106	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$203,405	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$234,413	\$408,875	\$34,803
Per Capita Debt:	\$326	\$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:	\$1,688,635	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,349	\$2,410	\$1,081
Revenue Collected During FY 18:	\$190,955	\$259,125	\$96,372
Expenditures During FY 18:	\$206,118	\$253,615	\$101,344
Per Capita Revenue:	\$266	\$670	\$266
Per Capita Expenditures:	\$287	\$690	\$274
Operating Income (loss):	-\$15,163	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	812.74%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,675,213	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,330	\$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:	Stickney Village		
Unit Code:	016/550/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,036,536		
Equalized Assessed Valuation:	\$112,866,904		
Population:	6,786		
Employees:			
Full Time:	39		
Part Time:	66		
Salaries Paid:	\$4,158,619		

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:	\$2,960,540	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$436	\$673	\$514
Revenue Collected During FY 18:	\$7,558,041	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,585,917	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,114	\$872	\$694
Per Capita Expenditures:	\$1,118	\$841	\$704
Revenues over (under) Expenditures:	-\$27,876	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	38.66%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,932,664	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$432	\$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:	\$1,131,145	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$13,989,272	-\$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:	\$25,595,005	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,772	\$1,752	\$798
General Obligation Debt over EAV:	6.74%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,894,673	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$574	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,583,550	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,854,282	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$528	\$550	\$393
Per Capita Expenditures:	\$421	\$502	\$369
Operating Income (loss):	\$729,268	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	162.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,623,941	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$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:	Stillman Valley Village		
Unit Code:	071/060/32	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$3,736,700		
Equalized Assessed Valuation:	\$15,394,170		
Population:	1,054		
Employees:			
Full Time:	4		
Part Time:	16		
Salaries Paid:	\$218,973		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$467,553	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$444	\$673	\$514
Revenue Collected During FY 18:	\$602,899	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$489,610	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$572	\$872	\$694
Per Capita Expenditures:	\$465	\$841	\$704
Revenues over (under) Expenditures:	\$113,289	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	118.63%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$580,842	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$551	\$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:	\$144,450	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$436,392	-\$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:	\$4,760,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,516	\$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:	\$1,581,095	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,500	\$1,692	\$1,322
Revenue Collected During FY 18:	\$610,581	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$619,562	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$579	\$550	\$393
Per Capita Expenditures:	\$588	\$502	\$369
Operating Income (loss):	-\$8,981	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	253.75%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,572,114	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,492	\$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:	Stockton Village		
Unit Code:	043/050/32	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,898,377		
Equalized Assessed Valuation:	\$22,677,210		
Population:	1,862		
Employees:			
Full Time:		13	
Part Time:		11	
Salaries Paid:		\$731,720	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$638,207	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$343	\$673	\$514
Revenue Collected During FY 18:	\$1,395,769	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,574,613	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$750	\$872	\$694
Per Capita Expenditures:	\$846	\$841	\$704
Revenues over (under) Expenditures:	-\$178,844	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	28.54%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$449,363	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$241	\$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:	\$29,977	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$419,386	-\$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:	\$1,763,597	\$13,729,977	\$2,917,395
Per Capita Debt:	\$947	\$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:	\$5,490,878	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,949	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,339,981	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,217,407	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$720	\$550	\$393
Per Capita Expenditures:	\$654	\$502	\$369
Operating Income (loss):	\$122,574	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	461.92%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,623,452	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,020	\$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:	Stone Park Village		
Unit Code:	016/555/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,286,587		
Equalized Assessed Valuation:	\$47,082,745		
Population:	4,936		
Employees:			
Full Time:	26		
Part Time:	64		
Salaries Paid:	\$2,315,962		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,875,262	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$380	\$673	\$514
Revenue Collected During FY 18:	\$5,938,743	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,324,331	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,203	\$872	\$694
Per Capita Expenditures:	\$1,281	\$841	\$704
Revenues over (under) Expenditures:	-\$385,588	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	24.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,526,103	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$309	\$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:	\$863,915	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$20,830,906	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$32,917,294	\$13,729,977	\$2,917,395
Per Capita Debt:	\$6,669	\$1,752	\$798
General Obligation Debt over EAV:	33.09%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$70.460	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$14	\$1,692	\$1,322
Revenue Collected During FY 18:	\$827.537	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$919.794	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$168	\$550	\$393
Per Capita Expenditures:	\$186	\$502	\$369
Operating Income (loss):	-\$92.257	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-2.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$21.797	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$4	\$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:	Stonefort Village		
Unit Code:	100/080/32	County:	Williamson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$252,976		
Equalized Assessed Valuation:	\$1,450,738		
Population:	297		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$16,920	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$133,762	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$450	\$1,048	\$581
Revenue Collected During FY 18:	\$60,348	\$310,057	\$126,093
Expenditures During FY 18:	\$81,347	\$288,976	\$119,948
Per Capita Revenue:	\$203	\$884	\$338
Per Capita Expenditures:	\$274	\$828	\$325
Revenues over (under) Expenditures:	-\$20,999	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	129.01%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$104,943	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$353	\$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:	\$53,387	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$51,556	-\$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:	\$175,000	\$408,875	\$34,803
Per Capita Debt:	\$589	\$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:	\$649.669	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.187	\$2,410	\$1,081
Revenue Collected During FY 18:	\$86.959	\$259,125	\$96,372
Expenditures During FY 18:	\$127.320	\$253,615	\$101,344
Per Capita Revenue:	\$293	\$670	\$266
Per Capita Expenditures:	\$429	\$690	\$274
Operating Income (loss):	-\$40.361	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	484.71%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$617.128	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.078	\$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:	Stonington Village		
Unit Code:	011/060/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$420,800		
Equalized Assessed Valuation:	\$9,349,898		
Population:	868		
Employees:			
Full Time:	4		
Part Time:	18		
Salaries Paid:	\$222,655		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$174,169	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$201	\$1,048	\$581
Revenue Collected During FY 18:	\$452,179	\$310,057	\$126,093
Expenditures During FY 18:	\$377,588	\$288,976	\$119,948
Per Capita Revenue:	\$521	\$884	\$338
Per Capita Expenditures:	\$435	\$828	\$325
Revenues over (under) Expenditures:	\$74,591	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	65.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$248,760	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$287	\$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:	\$162,071	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$86,689	-\$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:	\$154,199	\$408,875	\$34,803
Per Capita Debt:	\$178	\$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:	\$2,738,133	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.155	\$2,410	\$1,081
Revenue Collected During FY 18:	\$805,265	\$259,125	\$96,372
Expenditures During FY 18:	\$813,388	\$253,615	\$101,344
Per Capita Revenue:	\$928	\$670	\$266
Per Capita Expenditures:	\$937	\$690	\$274
Operating Income (loss):	-\$8,123	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	335.63%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,730,010	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.145	\$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:	Stoy Village														
Unit Code:	017/035/32	County:	Crawford												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$26,330														
Equalized Assessed Valuation:	\$1,035,490														
Population:	104														
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;">\$</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:	\$177,323	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,705	\$1,048	\$581
Revenue Collected During FY 18:	\$25,582	\$310,057	\$126,093
Expenditures During FY 18:	\$6,916	\$288,976	\$119,948
Per Capita Revenue:	\$246	\$884	\$338
Per Capita Expenditures:	\$67	\$828	\$325
Revenues over (under) Expenditures:	\$18,666	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	2833.85%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$195,989	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,885	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,400	\$6,514	\$
Total Unreserved Funds:	\$177,588	\$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:	Strasburg Village		
Unit Code:	086/050/32	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,249,000		
Equalized Assessed Valuation:	\$4,543,144		
Population:	603		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$53,229		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$198,600	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$329	\$1,048	\$581
Revenue Collected During FY 18:	\$289,635	\$310,057	\$126,093
Expenditures During FY 18:	\$288,154	\$288,976	\$119,948
Per Capita Revenue:	\$480	\$884	\$338
Per Capita Expenditures:	\$478	\$828	\$325
Revenues over (under) Expenditures:	\$1,481	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	70.38%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$202,817	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$336	\$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:	\$68,403	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$134,414	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$627,254	\$408,875	\$34,803
Per Capita Debt:	\$1,040	\$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:	\$1,953,621	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,240	\$2,410	\$1,081
Revenue Collected During FY 18:	\$198,102	\$259,125	\$96,372
Expenditures During FY 18:	\$223,696	\$253,615	\$101,344
Per Capita Revenue:	\$329	\$670	\$266
Per Capita Expenditures:	\$371	\$690	\$274
Operating Income (loss):	-\$25,594	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	860.67%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,925,291	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,193	\$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:	Strawn Village		
Unit Code:	053/075/32	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$39,844		
Equalized Assessed Valuation:	\$733,422		
Population:	104		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$6,243		

Blended Component Units
Number Submitted = 1 Water District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$68,150	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$655	\$1,048	\$581
Revenue Collected During FY 18:	\$33,226	\$310,057	\$126,093
Expenditures During FY 18:	\$30,583	\$288,976	\$119,948
Per Capita Revenue:	\$319	\$884	\$338
Per Capita Expenditures:	\$294	\$828	\$325
Revenues over (under) Expenditures:	\$2,643	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	236.71%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$72,393	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$696	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,325	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$49,092	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$152.914	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.470	\$2,410	\$1,081
Revenue Collected During FY 18:	\$14.419	\$259,125	\$96,372
Expenditures During FY 18:	\$19.366	\$253,615	\$101,344
Per Capita Revenue:	\$139	\$670	\$266
Per Capita Expenditures:	\$186	\$690	\$274
Operating Income (loss):	-\$4.947	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	755.79%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$146.367	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.407	\$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:	Streamwood Village		
Unit Code:	016/560/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,723,424		
Equalized Assessed Valuation:	\$775,312,089		
Population:	40,615		
Employees:			
Full Time:	190		
Part Time:	38		
Salaries Paid:	\$17,826,543		

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:	\$17,685,889	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$435	\$548	\$516
Revenue Collected During FY 18:	\$30,865,813	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$28,072,673	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$760	\$1,126	\$1,099
Per Capita Expenditures:	\$691	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$2,793,140	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	59.35%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$16,661,979	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$410	\$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:	\$721,261	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$15,354,345	-\$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:	\$2,355,000	\$133,916,165	\$70,239,988
Per Capita Debt:	\$58	\$2,479	\$1,921
General Obligation Debt over EAV:	0.30%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$48,434,201	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.193	\$1,462	\$1,218
Revenue Collected During FY 18:	\$13,097,332	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$13,968,390	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$322	\$455	\$319
Per Capita Expenditures:	\$344	\$427	\$321
Operating Income (loss):	-\$871,058	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	331.88%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$46,358,673	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.141	\$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:	Stronghurst Village		
Unit Code:	036/045/32	County:	Henderson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,784,950		
Equalized Assessed Valuation:	\$8,646,918		
Population:	1,000		
Employees:			
Full Time:	3		
Part Time:	15		
Salaries Paid:	\$179,207		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$734,607	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$735	\$1,048	\$581
Revenue Collected During FY 18:	\$337,792	\$310,057	\$126,093
Expenditures During FY 18:	\$313,225	\$288,976	\$119,948
Per Capita Revenue:	\$338	\$884	\$338
Per Capita Expenditures:	\$313	\$828	\$325
Revenues over (under) Expenditures:	\$24,567	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	163.62%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$512,485	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$512	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,313	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$505,172	-\$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:	\$664,647	\$408,875	\$34,803
Per Capita Debt:	\$665	\$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:	\$2,680,176	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,680	\$2,410	\$1,081
Revenue Collected During FY 18:	\$275,746	\$259,125	\$96,372
Expenditures During FY 18:	\$257,519	\$253,615	\$101,344
Per Capita Revenue:	\$276	\$670	\$266
Per Capita Expenditures:	\$258	\$690	\$274
Operating Income (loss):	\$18,227	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1135.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,925,092	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,925	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sublette Village		
Unit Code:	052/060/32	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,045,500		
Equalized Assessed Valuation:	\$6,638,783		
Population:	449		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$19,150	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,045,262	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,328	\$1,048	\$581
Revenue Collected During FY 18:	\$305,467	\$310,057	\$126,093
Expenditures During FY 18:	\$95,766	\$288,976	\$119,948
Per Capita Revenue:	\$680	\$884	\$338
Per Capita Expenditures:	\$213	\$828	\$325
Revenues over (under) Expenditures:	\$209,701	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1270.17%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,216,393	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,709	\$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:	\$97,990	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$1,118,403	-\$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:	\$411,546	\$408,875	\$34,803
Per Capita Debt:	\$917	\$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:	\$379.306	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$845	\$2,410	\$1,081
Revenue Collected During FY 18:	\$84.856	\$259,125	\$96,372
Expenditures During FY 18:	\$129.209	\$253,615	\$101,344
Per Capita Revenue:	\$189	\$670	\$266
Per Capita Expenditures:	\$288	\$690	\$274
Operating Income (loss):	-\$44.353	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	289.08%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$373.523	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$832	\$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:	Sugar Grove Village		
Unit Code:	045/095/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,805,951		
Equalized Assessed Valuation:	\$295,311,436		
Population:	8,997		
Employees:			
Full Time:		32	
Part Time:		26	
Salaries Paid:		\$2,994,339	

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:	\$1,941,889	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$216	\$673	\$514
Revenue Collected During FY 18:	\$4,780,271	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,769,194	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$531	\$872	\$694
Per Capita Expenditures:	\$530	\$841	\$704
Revenues over (under) Expenditures:	\$11,077	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	35.23%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,680,083	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$187	\$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:	\$469,390	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$510,133	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$17,676,099	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,965	\$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:	\$17,949,109	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,995	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,778,796	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,375,698	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$531	\$550	\$393
Per Capita Expenditures:	\$486	\$502	\$369
Operating Income (loss):	\$403,098	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	411.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$17,983,907	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,999	\$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:	Sullivan City		
Unit Code:	070/035/30	County:	Moultrie
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,713,500		
Equalized Assessed Valuation:	\$35,029,628		
Population:	4,458		
Employees:			
Full Time:	61		
Part Time:	40		
Salaries Paid:	\$2,818,259		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,036,889	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$906	\$673	\$514
Revenue Collected During FY 18:	\$4,734,612	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,990,885	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,062	\$872	\$694
Per Capita Expenditures:	\$1,344	\$841	\$704
Revenues over (under) Expenditures:	-\$1,256,273	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,045,617	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$907	\$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:	\$409,440	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,935,951	-\$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:	\$6,171,621	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,384	\$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:	\$33,519,102	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$7,519	\$1,692	\$1,322
Revenue Collected During FY 18:	\$14,484,816	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$11,738,296	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$3,249	\$550	\$393
Per Capita Expenditures:	\$2,633	\$502	\$369
Operating Income (loss):	\$2,746,520	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	298.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$35,000,621	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$7,851	\$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:	Summerfield Village		
Unit Code:	088/135/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$834,787		
Equalized Assessed Valuation:	\$3,306,058		
Population:	400		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$79,381		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,108	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$388	\$1,048	\$581
Revenue Collected During FY 18:	\$158,231	\$310,057	\$126,093
Expenditures During FY 18:	\$188,448	\$288,976	\$119,948
Per Capita Revenue:	\$396	\$884	\$338
Per Capita Expenditures:	\$471	\$828	\$325
Revenues over (under) Expenditures:	-\$30,217	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	66.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$124,891	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$312	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,195	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$133,913	-\$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:	\$	\$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:	\$287.951	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$720	\$2,410	\$1,081
Revenue Collected During FY 18:	\$102.125	\$259,125	\$96,372
Expenditures During FY 18:	\$84.651	\$253,615	\$101,344
Per Capita Revenue:	\$255	\$670	\$266
Per Capita Expenditures:	\$212	\$690	\$274
Operating Income (loss):	\$17.474	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	360.80%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$305.425	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$764	\$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:	Summit Village		
Unit Code:	016/565/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,297,087		
Equalized Assessed Valuation:	\$156,920,292		
Population:	11,314		
Employees:			
Full Time:	58		
Part Time:	100		
Salaries Paid:	\$5,698,533		

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,934,084	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$524	\$673	\$514
Revenue Collected During FY 18:	\$13,939,476	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,936,584	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,232	\$872	\$694
Per Capita Expenditures:	\$1,232	\$841	\$704
Revenues over (under) Expenditures:	\$2,892	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	48.14%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,708,976	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$593	\$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:	\$4,196,108	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$44,232,996	-\$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:	\$1,337,836	\$13,729,977	\$2,917,395
Per Capita Debt:	\$118	\$1,752	\$798
General Obligation Debt over EAV:	0.16%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$216.009	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$19	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,164.155	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,044.421	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$280	\$550	\$393
Per Capita Expenditures:	\$269	\$502	\$369
Operating Income (loss):	\$119.734	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-31.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$948.794	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$84	\$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:	Sumner City		
Unit Code:	051/035/30	County:	Lawrence
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,388,000		
Equalized Assessed Valuation:	\$2,591,166		
Population:	3,200		
Employees:			
Full Time:	7		
Part Time:	11		
Salaries Paid:	\$275,852		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$353,643	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$111	\$673	\$514
Revenue Collected During FY 18:	\$632,709	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$537,520	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$198	\$872	\$694
Per Capita Expenditures:	\$168	\$841	\$704
Revenues over (under) Expenditures:	\$95,189	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	83.31%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$447,832	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$140	\$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:	\$447,678	-\$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:	\$835,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$261	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,449,360	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$453	\$1,692	\$1,322
Revenue Collected During FY 18:	\$576,712	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$506,332	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$180	\$550	\$393
Per Capita Expenditures:	\$158	\$502	\$369
Operating Income (loss):	\$70,380	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	300.34%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,520,740	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$475	\$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:	Sun River Terrace Village		
Unit Code:	046/087/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,371,590		
Equalized Assessed Valuation:	\$4,522,210		
Population:	528		
Employees:			
Full Time:	2		
Part Time:	4		
Salaries Paid:	\$61,778		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,242	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$103	\$1,048	\$581
Revenue Collected During FY 18:	\$195,282	\$310,057	\$126,093
Expenditures During FY 18:	\$230,338	\$288,976	\$119,948
Per Capita Revenue:	\$370	\$884	\$338
Per Capita Expenditures:	\$436	\$828	\$325
Revenues over (under) Expenditures:	-\$35,056	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	30.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$69,186	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$131	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,399	\$6,514	\$
Total Unreserved Funds:	\$58,784	\$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:	\$43,780	\$408,875	\$34,803
Per Capita Debt:	\$83	\$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:	Swansea Village		
Unit Code:	088/140/32	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,852,104		
Equalized Assessed Valuation:	\$272,764,380		
Population:	13,518		
Employees:			
Full Time:		47	
Part Time:		48	
Salaries Paid:		\$3,240,814	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,111,938	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$452	\$673	\$514
Revenue Collected During FY 18:	\$7,945,141	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,662,310	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$588	\$872	\$694
Per Capita Expenditures:	\$493	\$841	\$704
Revenues over (under) Expenditures:	\$1,282,831	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	105.50%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,028,517	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$520	\$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:	\$4,573,586	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$5,863,763	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$15,207,945	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,125	\$1,752	\$798
General Obligation Debt over EAV:	0.48%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$17,827,108	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,319	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,493,147	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,140,126	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$258	\$550	\$393
Per Capita Expenditures:	\$232	\$502	\$369
Operating Income (loss):	\$353,021	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	578.64%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$18,170,161	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,344	\$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:	Sycamore City		
Unit Code:	019/065/30	County:	Dekalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$56,566,800		
Equalized Assessed Valuation:	\$419,949,225		
Population:	17,519		
Employees:			
	Full Time:	109	
	Part Time:	47	
	Salaries Paid:	\$9,151,001	

Blended Component Units
Number Submitted = 1
Police and Fire Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,095,807	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$519	\$673	\$514
Revenue Collected During FY 18:	\$17,077,921	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,537,914	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$975	\$872	\$694
Per Capita Expenditures:	\$944	\$841	\$704
Revenues over (under) Expenditures:	\$540,007	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	85.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$14,132,148	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$807	\$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:	\$1,191,767	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,771,041	-\$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:	\$8,595,729	\$13,729,977	\$2,917,395
Per Capita Debt:	\$491	\$1,752	\$798
General Obligation Debt over EAV:	1.12%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,000,879	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$343	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,305,763	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,974,149	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$360	\$550	\$393
Per Capita Expenditures:	\$227	\$502	\$369
Operating Income (loss):	\$2,331,614	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	83.96%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,336,527	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$190	\$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:	Symerton Village														
Unit Code:	099/115/32	County:	Will												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$181,600														
Equalized Assessed Valuation:	\$1,367,987														
Population:	111														
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;">\$</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:	\$16,736	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$151	\$1,048	\$581
Revenue Collected During FY 18:	\$117,164	\$310,057	\$126,093
Expenditures During FY 18:	\$133,884	\$288,976	\$119,948
Per Capita Revenue:	\$1,056	\$884	\$338
Per Capita Expenditures:	\$1,206	\$828	\$325
Revenues over (under) Expenditures:	-\$16,720	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	0.01%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$16	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$	\$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:	Table Grove Village		
Unit Code:	029/100/32	County:	Fulton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$440,500		
Equalized Assessed Valuation:	\$2,176,445		
Population:	389		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$50,916		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$457,394	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,176	\$1,048	\$581
Revenue Collected During FY 18:	\$256,897	\$310,057	\$126,093
Expenditures During FY 18:	\$202,358	\$288,976	\$119,948
Per Capita Revenue:	\$660	\$884	\$338
Per Capita Expenditures:	\$520	\$828	\$325
Revenues over (under) Expenditures:	\$54,539	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	252.98%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$511,933	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,316	\$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:	\$350,957	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$160,976	-\$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:	\$363,102	\$408,875	\$34,803
Per Capita Debt:	\$933	\$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:	\$823.381	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.117	\$2,410	\$1,081
Revenue Collected During FY 18:	\$146.593	\$259,125	\$96,372
Expenditures During FY 18:	\$154.992	\$253,615	\$101,344
Per Capita Revenue:	\$377	\$670	\$266
Per Capita Expenditures:	\$398	\$690	\$274
Operating Income (loss):	-\$8.399	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	525.82%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$814.982	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.095	\$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:	Tallula Village		
Unit Code:	065/030/32	County:	Menard
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$497,300		
Equalized Assessed Valuation:	\$4,336,360		
Population:	638		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$88,432		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$141,086	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$221	\$1,048	\$581
Revenue Collected During FY 18:	\$115,114	\$310,057	\$126,093
Expenditures During FY 18:	\$105,824	\$288,976	\$119,948
Per Capita Revenue:	\$180	\$884	\$338
Per Capita Expenditures:	\$166	\$828	\$325
Revenues over (under) Expenditures:	\$9,290	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	146.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$154,776	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$243	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,701	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$99,075	-\$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:	\$594.913	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$932	\$2,410	\$1,081
Revenue Collected During FY 18:	\$134.463	\$259,125	\$96,372
Expenditures During FY 18:	\$183.902	\$253,615	\$101,344
Per Capita Revenue:	\$211	\$670	\$266
Per Capita Expenditures:	\$288	\$690	\$274
Operating Income (loss):	-\$49.439	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	294.22%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$541.074	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$848	\$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:	Tamaroa Village		
Unit Code:	073/030/32	County:	Perry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,003,266		
Equalized Assessed Valuation:	\$3,642,874		
Population:	635		
Employees:			
Full Time:	3		
Part Time:	4		
Salaries Paid:	\$139,857		

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:	\$441,164	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$695	\$1,048	\$581
Revenue Collected During FY 18:	\$257,289	\$310,057	\$126,093
Expenditures During FY 18:	\$355,138	\$288,976	\$119,948
Per Capita Revenue:	\$405	\$884	\$338
Per Capita Expenditures:	\$559	\$828	\$325
Revenues over (under) Expenditures:	-\$97,849	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	110.37%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$391,971	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$617	\$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:	\$216,828	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$156,590	-\$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:	\$1,803,669	\$408,875	\$34,803
Per Capita Debt:	\$2,840	\$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:	-\$78,049	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	-\$123	\$2,410	\$1,081
Revenue Collected During FY 18:	\$546,626	\$259,125	\$96,372
Expenditures During FY 18:	\$511,919	\$253,615	\$101,344
Per Capita Revenue:	\$861	\$670	\$266
Per Capita Expenditures:	\$806	\$690	\$274
Operating Income (loss):	\$34,707	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	-22.85%	411.99%	339.59%
Ending Retained Earnings for FY 17:	-\$116,984	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	-\$184	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Tamms Village		
Unit Code:	002/015/32	County:	Alexander
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$940,760		
Equalized Assessed Valuation:	\$2,383,711		
Population:	632		
Employees:			
Full Time:	4		
Part Time:	3		
Salaries Paid:	\$149,521		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$220,431	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$349	\$1,048	\$581
Revenue Collected During FY 18:	\$241,304	\$310,057	\$126,093
Expenditures During FY 18:	\$380,363	\$288,976	\$119,948
Per Capita Revenue:	\$382	\$884	\$338
Per Capita Expenditures:	\$602	\$828	\$325
Revenues over (under) Expenditures:	-\$139,059	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	36.30%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$138,075	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$218	\$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:	\$141,084	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$3,009	-\$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:	\$46,749	\$408,875	\$34,803
Per Capita Debt:	\$74	\$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:	\$2,439,813	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,860	\$2,410	\$1,081
Revenue Collected During FY 18:	\$471,363	\$259,125	\$96,372
Expenditures During FY 18:	\$504,193	\$253,615	\$101,344
Per Capita Revenue:	\$746	\$670	\$266
Per Capita Expenditures:	\$798	\$690	\$274
Operating Income (loss):	-\$32,830	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	477.39%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,406,983	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,809	\$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:	Tampico Village		
Unit Code:	098/060/32	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,168,809		
Equalized Assessed Valuation:	\$5,955,862		
Population:	790		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$168,859		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$67,402	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$85	\$1,048	\$581
Revenue Collected During FY 18:	\$285,182	\$310,057	\$126,093
Expenditures During FY 18:	\$299,478	\$288,976	\$119,948
Per Capita Revenue:	\$361	\$884	\$338
Per Capita Expenditures:	\$379	\$828	\$325
Revenues over (under) Expenditures:	-\$14,296	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	31.49%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$94,307	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$119	\$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:	\$74,375	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$19,932	-\$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:	\$124,701	\$408,875	\$34,803
Per Capita Debt:	\$158	\$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:	\$1,472,843	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,864	\$2,410	\$1,081
Revenue Collected During FY 18:	\$316,513	\$259,125	\$96,372
Expenditures During FY 18:	\$302,754	\$253,615	\$101,344
Per Capita Revenue:	\$401	\$670	\$266
Per Capita Expenditures:	\$383	\$690	\$274
Operating Income (loss):	\$13,759	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	483.23%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,462,999	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,852	\$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:	Taylor Springs Village		
Unit Code:	068/080/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$866,680		
Equalized Assessed Valuation:	\$4,593,341		
Population:	690		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$124,935		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$548,647	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$795	\$1,048	\$581
Revenue Collected During FY 18:	\$457,597	\$310,057	\$126,093
Expenditures During FY 18:	\$413,437	\$288,976	\$119,948
Per Capita Revenue:	\$663	\$884	\$338
Per Capita Expenditures:	\$599	\$828	\$325
Revenues over (under) Expenditures:	\$44,160	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	144.35%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$596,807	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$865	\$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:	\$46,821	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$549,986	-\$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:	\$45,000	\$408,875	\$34,803
Per Capita Debt:	\$65	\$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:	\$575.332	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$834	\$2,410	\$1,081
Revenue Collected During FY 18:	\$260.018	\$259,125	\$96,372
Expenditures During FY 18:	\$173.148	\$253,615	\$101,344
Per Capita Revenue:	\$377	\$670	\$266
Per Capita Expenditures:	\$251	\$690	\$274
Operating Income (loss):	\$86.870	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	380.14%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$658.202	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$954	\$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:	Taylorville City		
Unit Code:	011/065/30	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$61,644,700		
Equalized Assessed Valuation:	\$137,526,240		
Population:	10,752		
Employees:			
Full Time:	110		
Part Time:	24		
Salaries Paid:	\$5,068,840		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$5,686,145	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$529	\$673	\$514
Revenue Collected During FY 18:	\$8,974,015	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$8,649,714	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$835	\$872	\$694
Per Capita Expenditures:	\$804	\$841	\$704
Revenues over (under) Expenditures:	\$324,301	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	50.12%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,335,474	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$403	\$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:	\$2,438,826	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,896,648	-\$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:	\$23,196,656	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,157	\$1,752	\$798
General Obligation Debt over EAV:	7.71%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$19,640,276	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,827	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,530,016	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,618,790	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$514	\$550	\$393
Per Capita Expenditures:	\$430	\$502	\$369
Operating Income (loss):	\$911,226	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	446.53%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$20,624,227	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,918	\$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:	Teutopolis Village		
Unit Code:	025/050/32	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,334,900		
Equalized Assessed Valuation:	\$43,620,773		
Population:	1,530		
Employees:			
Full Time:	7		
Part Time:	8		
Salaries Paid:	\$367,129		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,845,234	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,206	\$673	\$514
Revenue Collected During FY 18:	\$1,227,481	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$926,207	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$802	\$872	\$694
Per Capita Expenditures:	\$605	\$841	\$704
Revenues over (under) Expenditures:	\$301,274	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	231.75%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,146,508	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,403	\$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:	\$164,758	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,306,020	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,686,346	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,102	\$1,752	\$798
General Obligation Debt over EAV:	3.65%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,203,842	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,748	\$1,692	\$1,322
Revenue Collected During FY 18:	\$729,093	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$529,614	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$477	\$550	\$393
Per Capita Expenditures:	\$346	\$502	\$369
Operating Income (loss):	\$199,479	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	831.42%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,403,321	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,878	\$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:	Thawville Village		
Unit Code:	038/100/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$142,200		
Equalized Assessed Valuation:	\$1,305,658		
Population:	275		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$18,531		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$241,734	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$879	\$1,048	\$581
Revenue Collected During FY 18:	\$50,967	\$310,057	\$126,093
Expenditures During FY 18:	\$74,415	\$288,976	\$119,948
Per Capita Revenue:	\$185	\$884	\$338
Per Capita Expenditures:	\$271	\$828	\$325
Revenues over (under) Expenditures:	-\$23,448	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	293.94%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$218,736	\$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:	\$	\$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:	\$218,736	-\$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:	\$57.169	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$208	\$2,410	\$1,081
Revenue Collected During FY 18:	\$61.358	\$259,125	\$96,372
Expenditures During FY 18:	\$37.554	\$253,615	\$101,344
Per Capita Revenue:	\$223	\$670	\$266
Per Capita Expenditures:	\$137	\$690	\$274
Operating Income (loss):	\$23.804	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	214.42%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$80.523	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$293	\$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:	Thayer Village		
Unit Code:	083/125/32	County:	Sangamon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$532,700		
Equalized Assessed Valuation:	\$6,019,682		
Population:	693		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$71,015		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$252,474	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$364	\$1,048	\$581
Revenue Collected During FY 18:	\$207,337	\$310,057	\$126,093
Expenditures During FY 18:	\$141,122	\$288,976	\$119,948
Per Capita Revenue:	\$299	\$884	\$338
Per Capita Expenditures:	\$204	\$828	\$325
Revenues over (under) Expenditures:	\$66,215	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	225.66%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$318,461	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$460	\$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:	\$228,948	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$89,513	-\$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:	\$249,184	\$408,875	\$34,803
Per Capita Debt:	\$360	\$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:	\$1,395.812	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.014	\$2,410	\$1,081
Revenue Collected During FY 18:	\$235.927	\$259,125	\$96,372
Expenditures During FY 18:	\$243.559	\$253,615	\$101,344
Per Capita Revenue:	\$340	\$670	\$266
Per Capita Expenditures:	\$351	\$690	\$274
Operating Income (loss):	-\$7.632	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	570.05%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,388.408	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.003	\$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:	Thebes Village		
Unit Code:	002/020/32	County:	Alexander
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$469,000		
Equalized Assessed Valuation:	\$900,688		
Population:	375		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$69,353		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$53,386	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$142	\$1,048	\$581
Revenue Collected During FY 18:	\$100,342	\$310,057	\$126,093
Expenditures During FY 18:	\$99,478	\$288,976	\$119,948
Per Capita Revenue:	\$268	\$884	\$338
Per Capita Expenditures:	\$265	\$828	\$325
Revenues over (under) Expenditures:	\$864	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	53.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$53,597	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$143	\$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:	\$34,196	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$19,401	-\$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:	\$203,890	\$408,875	\$34,803
Per Capita Debt:	\$544	\$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:	\$1,198,913	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.197	\$2,410	\$1,081
Revenue Collected During FY 18:	\$162,336	\$259,125	\$96,372
Expenditures During FY 18:	\$218,781	\$253,615	\$101,344
Per Capita Revenue:	\$433	\$670	\$266
Per Capita Expenditures:	\$583	\$690	\$274
Operating Income (loss):	-\$56,445	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	522.50%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,143,121	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.048	\$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:	Third Lake Village		
Unit Code:	049/180/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,492,600		
Equalized Assessed Valuation:	\$42,166,595		
Population:	1,178		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$54,975		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,174,373	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,846	\$673	\$514
Revenue Collected During FY 18:	\$643,597	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$649,471	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$546	\$872	\$694
Per Capita Expenditures:	\$551	\$841	\$704
Revenues over (under) Expenditures:	-\$5,874	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	333.89%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,168,499	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,841	\$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:	\$22,557	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$2,145,942	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Thomasboro Village		
Unit Code:	010/110/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,193,185		
Equalized Assessed Valuation:	\$10,115,573		
Population:	1,141		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$16,358		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$939,087	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$823	\$673	\$514
Revenue Collected During FY 18:	\$359,937	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$367,607	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$315	\$872	\$694
Per Capita Expenditures:	\$322	\$841	\$704
Revenues over (under) Expenditures:	-\$7,670	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	253.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$931,417	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$816	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,080	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$863,337	-\$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:	\$1,347,652	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,181	\$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:	\$1,714,501	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,503	\$1,692	\$1,322
Revenue Collected During FY 18:	\$549,917	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$468,674	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$482	\$550	\$393
Per Capita Expenditures:	\$411	\$502	\$369
Operating Income (loss):	\$81,243	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	383.15%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,795,744	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,574	\$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:	Thompsonville Village		
Unit Code:	028/055/32	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$326,865		
Equalized Assessed Valuation:	\$4,152,011		
Population:	530		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$49,193		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$185,753	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$350	\$1,048	\$581
Revenue Collected During FY 18:	\$204,299	\$310,057	\$126,093
Expenditures During FY 18:	\$185,749	\$288,976	\$119,948
Per Capita Revenue:	\$385	\$884	\$338
Per Capita Expenditures:	\$350	\$828	\$325
Revenues over (under) Expenditures:	\$18,550	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	109.99%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$204,303	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$385	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,354	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$159,272	-\$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:	\$153,217	\$408,875	\$34,803
Per Capita Debt:	\$289	\$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:	\$377,466	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$712	\$2,410	\$1,081
Revenue Collected During FY 18:	\$112,112	\$259,125	\$96,372
Expenditures During FY 18:	\$141,115	\$253,615	\$101,344
Per Capita Revenue:	\$212	\$670	\$266
Per Capita Expenditures:	\$266	\$690	\$274
Operating Income (loss):	-\$29,003	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	246.94%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$348,463	\$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:	Thomson Village		
Unit Code:	008/040/32	County:	Carroll
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,364,554		
Equalized Assessed Valuation:	\$6,999,255		
Population:	560		
Employees:			
Full Time:	3		
Part Time:	8		
Salaries Paid:	\$197,858		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$205,100	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$366	\$1,048	\$581
Revenue Collected During FY 18:	\$347,580	\$310,057	\$126,093
Expenditures During FY 18:	\$399,281	\$288,976	\$119,948
Per Capita Revenue:	\$621	\$884	\$338
Per Capita Expenditures:	\$713	\$828	\$325
Revenues over (under) Expenditures:	-\$51,701	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	38.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$153,399	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$274	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,477	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$54,895	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,169,717	\$408,875	\$34,803
Per Capita Debt:	\$3,874	\$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:	\$5,218,687	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$9,319	\$2,410	\$1,081
Revenue Collected During FY 18:	\$644,567	\$259,125	\$96,372
Expenditures During FY 18:	\$762,323	\$253,615	\$101,344
Per Capita Revenue:	\$1.151	\$670	\$266
Per Capita Expenditures:	\$1.361	\$690	\$274
Operating Income (loss):	-\$117,756	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	669.13%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$5,100,931	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$9,109	\$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:	Thornton Village		
Unit Code:	016/570/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,161,853		
Equalized Assessed Valuation:	\$155,497,161		
Population:	2,461		
Employees:			
Full Time:	20		
Part Time:	19		
Salaries Paid:	\$2,087,236		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,682,916	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$684	\$673	\$514
Revenue Collected During FY 18:	\$3,888,926	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,866,548	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,580	\$872	\$694
Per Capita Expenditures:	\$1,571	\$841	\$704
Revenues over (under) Expenditures:	\$22,378	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	44.10%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,705,294	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$693	\$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:	\$691,511	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,282,139	-\$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:	\$3,351,442	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,362	\$1,752	\$798
General Obligation Debt over EAV:	1.52%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$488.617	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$199	\$1,692	\$1,322
Revenue Collected During FY 18:	\$677.430	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$727.468	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$275	\$550	\$393
Per Capita Expenditures:	\$296	\$502	\$369
Operating Income (loss):	-\$50.038	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	60.29%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$438.579	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$178	\$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:	Tilden Village		
Unit Code:	079/075/32	County:	Randolph
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$724,100		
Equalized Assessed Valuation:	\$3,540,704		
Population:	912		
Employees:			
Full Time:	5		
Part Time:	15		
Salaries Paid:	\$178,332		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$254,045	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$279	\$1,048	\$581
Revenue Collected During FY 18:	\$335,371	\$310,057	\$126,093
Expenditures During FY 18:	\$291,809	\$288,976	\$119,948
Per Capita Revenue:	\$368	\$884	\$338
Per Capita Expenditures:	\$320	\$828	\$325
Revenues over (under) Expenditures:	\$43,562	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	107.26%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$312,993	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$343	\$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:	\$124,416	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$49,039	-\$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:	\$250,519	\$408,875	\$34,803
Per Capita Debt:	\$275	\$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:	\$422.663	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$463	\$2,410	\$1,081
Revenue Collected During FY 18:	\$242.533	\$259,125	\$96,372
Expenditures During FY 18:	\$217.125	\$253,615	\$101,344
Per Capita Revenue:	\$266	\$670	\$266
Per Capita Expenditures:	\$238	\$690	\$274
Operating Income (loss):	\$25.408	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	197.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$428.070	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$469	\$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:	Tilton Village		
Unit Code:	092/100/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,115,029		
Equalized Assessed Valuation:	\$17,722,984		
Population:	2,626		
Employees:			
Full Time:	11		
Part Time:	70		
Salaries Paid:	\$701,359		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,396,150	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$532	\$673	\$514
Revenue Collected During FY 18:	\$7,821,175	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,772,611	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,978	\$872	\$694
Per Capita Expenditures:	\$1,817	\$841	\$704
Revenues over (under) Expenditures:	\$3,048,564	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	93.13%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,444,714	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,693	\$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:	\$3,713,661	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$731,053	-\$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:	\$3,259,190	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,241	\$1,752	\$798
General Obligation Debt over EAV:	15.15%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$21.361	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$8	\$1,692	\$1,322
Revenue Collected During FY 18:	\$233.259	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$265.852	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$89	\$550	\$393
Per Capita Expenditures:	\$101	\$502	\$369
Operating Income (loss):	-\$32.593	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-4.22%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$11.232	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$4	\$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:	Timberlane Village		
Unit Code:	004/100/32	County:	Boone
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$278,214		
Equalized Assessed Valuation:	\$23,973,714		
Population:	934		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$26,622		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$639,245	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$684	\$1,048	\$581
Revenue Collected During FY 18:	\$268,641	\$310,057	\$126,093
Expenditures During FY 18:	\$275,918	\$288,976	\$119,948
Per Capita Revenue:	\$288	\$884	\$338
Per Capita Expenditures:	\$295	\$828	\$325
Revenues over (under) Expenditures:	-\$7,277	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	229.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$631,968	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$677	\$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:	\$155,710	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$476,258	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name:	Tinley Park Village		
Unit Code:	016/575/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$157,400,214		
Equalized Assessed Valuation:	\$1,520,930,314		
Population:	56,668		
Employees:			
Full Time:	194		
Part Time:	228		
Salaries Paid:	\$24,047,554		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,562,405	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$575	\$548	\$516
Revenue Collected During FY 18:	\$59,511,477	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$48,187,691	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,050	\$1,126	\$1,099
Per Capita Expenditures:	\$850	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$11,323,786	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	69.11%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$33,301,260	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$588	\$580	\$518

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,250,226	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$47,064,125	-\$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:	\$56,435,986	\$133,916,165	\$70,239,988
Per Capita Debt:	\$996	\$2,479	\$1,921
General Obligation Debt over EAV:	1.00%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$54,858,620	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$968	\$1,462	\$1,218
Revenue Collected During FY 18:	\$25,746,585	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$24,491,601	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$454	\$455	\$319
Per Capita Expenditures:	\$432	\$427	\$321
Operating Income (loss):	\$1,254,984	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	230.10%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$56,355,792	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$994	\$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:	Tiskilwa Village		
Unit Code:	006/110/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$909,000		
Equalized Assessed Valuation:	\$6,735,313		
Population:	800		
Employees:			
Full Time:	2		
Part Time:	5		
Salaries Paid:	\$102,645		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,073,671	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,342	\$1,048	\$581
Revenue Collected During FY 18:	\$323,645	\$310,057	\$126,093
Expenditures During FY 18:	\$268,633	\$288,976	\$119,948
Per Capita Revenue:	\$405	\$884	\$338
Per Capita Expenditures:	\$336	\$828	\$325
Revenues over (under) Expenditures:	\$55,012	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	364.20%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$978,374	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,223	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$271,997	\$6,514	\$
Total Unreserved Funds:	\$706,377	\$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:	\$1,064,229	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,330	\$2,410	\$1,081
Revenue Collected During FY 18:	\$117,503	\$259,125	\$96,372
Expenditures During FY 18:	\$116,898	\$253,615	\$101,344
Per Capita Revenue:	\$147	\$670	\$266
Per Capita Expenditures:	\$146	\$690	\$274
Operating Income (loss):	\$605	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1039.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,215,143	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,519	\$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:	Toledo Village		
Unit Code:	018/025/32	County:	Cumberland
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,909,235		
Equalized Assessed Valuation:	\$11,287,404		
Population:	1,238		
Employees:			
Full Time:	8		
Part Time:	5		
Salaries Paid:	\$330,977		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,658,469	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,340	\$673	\$514
Revenue Collected During FY 18:	\$536,433	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$592,791	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$433	\$872	\$694
Per Capita Expenditures:	\$479	\$841	\$704
Revenues over (under) Expenditures:	-\$56,358	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	268.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,594,500	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,288	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,443	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,486,057	-\$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:	\$113,506	\$13,729,977	\$2,917,395
Per Capita Debt:	\$92	\$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:	\$2,206,996	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,783	\$1,692	\$1,322
Revenue Collected During FY 18:	\$674,724	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$714,232	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$545	\$550	\$393
Per Capita Expenditures:	\$577	\$502	\$369
Operating Income (loss):	-\$39,508	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	307.50%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,196,278	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,774	\$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:	Tolono Village		
Unit Code:	010/115/32	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$3,773,834		
Equalized Assessed Valuation:	\$37,150,329		
Population:	3,449		
Employees:			
Full Time:	7		
Part Time:	16		
Salaries Paid:	\$472,796		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$483,288	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$140	\$673	\$514
Revenue Collected During FY 18:	\$2,333,758	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,857,315	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$677	\$872	\$694
Per Capita Expenditures:	\$828	\$841	\$704
Revenues over (under) Expenditures:	-\$523,557	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	20.24%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$578,224	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$168	\$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:	\$204,694	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$4,645,878	-\$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:	\$5,019,408	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,455	\$1,752	\$798
General Obligation Debt over EAV:	4.21%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,619,177	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$469	\$1,692	\$1,322
Revenue Collected During FY 18:	\$861,728	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$966,261	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$250	\$550	\$393
Per Capita Expenditures:	\$280	\$502	\$369
Operating Income (loss):	-\$104,533	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	159.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,539,944	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$446	\$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:	Toluca City		
Unit Code:	059/030/30	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,861,150		
Equalized Assessed Valuation:	\$13,165,265		
Population:	1,414		
Employees:			
Full Time:	6		
Part Time:	20		
Salaries Paid:	\$313,838		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$319,674	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$226	\$673	\$514
Revenue Collected During FY 18:	\$816,659	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$698,171	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$578	\$872	\$694
Per Capita Expenditures:	\$494	\$841	\$704
Revenues over (under) Expenditures:	\$118,488	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	62.76%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$438,162	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$310	\$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:	\$438,348	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$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:	\$830,351	\$13,729,977	\$2,917,395
Per Capita Debt:	\$587	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,317,566	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,346	\$1,692	\$1,322
Revenue Collected During FY 18:	\$695,459	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$747,497	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$492	\$550	\$393
Per Capita Expenditures:	\$529	\$502	\$369
Operating Income (loss):	-\$52,038	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	436.86%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,265,528	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,309	\$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:	Tonica Village		
Unit Code:	050/115/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,435,141		
Equalized Assessed Valuation:	\$21,949,439		
Population:	750		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$144,775		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,139,440	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,519	\$1,048	\$581
Revenue Collected During FY 18:	\$597,794	\$310,057	\$126,093
Expenditures During FY 18:	\$398,848	\$288,976	\$119,948
Per Capita Revenue:	\$797	\$884	\$338
Per Capita Expenditures:	\$532	\$828	\$325
Revenues over (under) Expenditures:	\$198,946	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	335.56%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$1,338,386	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,785	\$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:	\$1,112,842	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$225,543	-\$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:	\$4,097,980	\$408,875	\$34,803
Per Capita Debt:	\$5,464	\$965	\$78
General Obligation Debt over EAV:	16.47%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$962.615	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.283	\$2,410	\$1,081
Revenue Collected During FY 18:	\$239.563	\$259,125	\$96,372
Expenditures During FY 18:	\$1.662.723	\$253,615	\$101,344
Per Capita Revenue:	\$319	\$670	\$266
Per Capita Expenditures:	\$2.217	\$690	\$274
Operating Income (loss):	-\$1.423.160	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	43.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$719.455	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$959	\$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:	Topeka Town		
Unit Code:	060/045/31	County:	Mason
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$44,600		
Equalized Assessed Valuation:	\$262,200		
Population:	89		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$362,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,568	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$658	\$1,048	\$581
Revenue Collected During FY 18:	\$15,823	\$310,057	\$126,093
Expenditures During FY 18:	\$26,077	\$288,976	\$119,948
Per Capita Revenue:	\$178	\$884	\$338
Per Capita Expenditures:	\$293	\$828	\$325
Revenues over (under) Expenditures:	-\$10,254	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	185.27%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$48,314	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$543	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$50,660	\$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:	Toulon City		
Unit Code:	087/020/30	County:	Stark
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,151,300		
Equalized Assessed Valuation:	\$10,220,315		
Population:	1,300		
Employees:			
Full Time:		4	
Part Time:		9	
Salaries Paid:	\$221,141		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$437,165	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$336	\$673	\$514
Revenue Collected During FY 18:	\$504,506	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$462,613	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$388	\$872	\$694
Per Capita Expenditures:	\$356	\$841	\$704
Revenues over (under) Expenditures:	\$41,893	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	103.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$479,058	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$369	\$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:	\$382,792	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$378,881	-\$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:	\$575,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$442	\$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:	\$1,991.692	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.532	\$1,692	\$1,322
Revenue Collected During FY 18:	\$463.166	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$458.710	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$356	\$550	\$393
Per Capita Expenditures:	\$353	\$502	\$369
Operating Income (loss):	\$4.456	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	435.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,996.148	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.535	\$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:	Tovey Village		
Unit Code:	011/070/32	County:	Christian
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$217,350		
Equalized Assessed Valuation:	\$2,750,942		
Population:	505		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$19,667		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$365,693	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$724	\$1,048	\$581
Revenue Collected During FY 18:	\$117,397	\$310,057	\$126,093
Expenditures During FY 18:	\$119,978	\$288,976	\$119,948
Per Capita Revenue:	\$232	\$884	\$338
Per Capita Expenditures:	\$238	\$828	\$325
Revenues over (under) Expenditures:	-\$2,581	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	302.65%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$363,112	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$719	\$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:	\$58,943	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$304,169	-\$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:	\$25,659	\$408,875	\$34,803
Per Capita Debt:	\$51	\$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:	Towanda Village		
Unit Code:	064/110/32	County:	McLean
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$578,905		
Equalized Assessed Valuation:	\$8,299,802		
Population:	480		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$73,874		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$212,817	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$443	\$1,048	\$581
Revenue Collected During FY 18:	\$232,087	\$310,057	\$126,093
Expenditures During FY 18:	\$226,392	\$288,976	\$119,948
Per Capita Revenue:	\$484	\$884	\$338
Per Capita Expenditures:	\$472	\$828	\$325
Revenues over (under) Expenditures:	\$5,695	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	89.37%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$202,324	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$422	\$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:	\$26,276	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$176,048	-\$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:	\$84,992	\$408,875	\$34,803
Per Capita Debt:	\$177	\$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:	\$226.153	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$471	\$2,410	\$1,081
Revenue Collected During FY 18:	\$152.432	\$259,125	\$96,372
Expenditures During FY 18:	\$229.476	\$253,615	\$101,344
Per Capita Revenue:	\$318	\$670	\$266
Per Capita Expenditures:	\$478	\$690	\$274
Operating Income (loss):	-\$77.044	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	72.03%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$165.297	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$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:	Tower Hill Village		
Unit Code:	086/055/32	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$487,758		
Equalized Assessed Valuation:	\$3,062,044		
Population:	625		
Employees:			
Full Time:	3		
Part Time:	4		
Salaries Paid:	\$87,118		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,918	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$41	\$1,048	\$581
Revenue Collected During FY 18:	\$246,963	\$310,057	\$126,093
Expenditures During FY 18:	\$235,045	\$288,976	\$119,948
Per Capita Revenue:	\$395	\$884	\$338
Per Capita Expenditures:	\$376	\$828	\$325
Revenues over (under) Expenditures:	\$11,918	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	16.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$37,836	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$61	\$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:	\$77,997	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$36,569	-\$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:	\$60,000	\$408,875	\$34,803
Per Capita Debt:	\$96	\$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:	\$421.243	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$674	\$2,410	\$1,081
Revenue Collected During FY 18:	\$187.076	\$259,125	\$96,372
Expenditures During FY 18:	\$171.585	\$253,615	\$101,344
Per Capita Revenue:	\$299	\$670	\$266
Per Capita Expenditures:	\$275	\$690	\$274
Operating Income (loss):	\$15.491	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	254.53%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$436.734	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$699	\$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:	Tower Lakes Village		
Unit Code:	049/185/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,935,000		
Equalized Assessed Valuation:	\$61,066,094		
Population:	1,283		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$253,829		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,327,412	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,035	\$673	\$514
Revenue Collected During FY 18:	\$1,025,183	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$805,915	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$799	\$872	\$694
Per Capita Expenditures:	\$628	\$841	\$704
Revenues over (under) Expenditures:	\$219,268	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	164.62%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,326,680	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,034	\$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:	\$209,367	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,404,777	-\$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:	\$1,456,872	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,136	\$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:	\$1,394,922	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,087	\$1,692	\$1,322
Revenue Collected During FY 18:	\$274,354	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$297,264	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$214	\$550	\$393
Per Capita Expenditures:	\$232	\$502	\$369
Operating Income (loss):	-\$22,910	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	461.55%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,372,012	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,069	\$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:	Tremont Village		
Unit Code:	090/080/32	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,460,887		
Equalized Assessed Valuation:	\$42,255,354		
Population:	2,236		
Employees:			
Full Time:	7		
Part Time:	36		
Salaries Paid:	\$407,878		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$157,751	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$71	\$673	\$514
Revenue Collected During FY 18:	\$1,162,430	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,029,458	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$520	\$872	\$694
Per Capita Expenditures:	\$460	\$841	\$704
Revenues over (under) Expenditures:	\$132,972	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	38.36%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$394,945	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$177	\$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:	\$179,747	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$219,925	-\$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:	\$4,895,605	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,189	\$1,752	\$798
General Obligation Debt over EAV:	11.44%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$774.592	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$346	\$1,692	\$1,322
Revenue Collected During FY 18:	\$874.297	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$757.999	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$391	\$550	\$393
Per Capita Expenditures:	\$339	\$502	\$369
Operating Income (loss):	\$116.298	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	110.38%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$836.668	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$374	\$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:	Trenton City		
Unit Code:	014/065/30	County:	Clinton
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,438,720		
Equalized Assessed Valuation:	\$43,598,321		
Population:	2,715		
Employees:			
Full Time:	15		
Part Time:	12		
Salaries Paid:	\$963,634		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,022,015	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$745	\$673	\$514
Revenue Collected During FY 18:	\$2,025,377	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,375,625	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$746	\$872	\$694
Per Capita Expenditures:	\$875	\$841	\$704
Revenues over (under) Expenditures:	-\$350,248	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	71.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,697,143	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$625	\$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:	\$1,056,326	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,412,942	-\$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:	\$5,330,553	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,963	\$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:	\$524.698	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$193	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,040.258	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,269.537	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$383	\$550	\$393
Per Capita Expenditures:	\$1,941	\$502	\$369
Operating Income (loss):	-\$4,229.279	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	10.21%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$537.766	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$198	\$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:	Trout Valley Village		
Unit Code:	063/109/32	County:	Mchenry
Fiscal Year End:	8/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$165,950		
Equalized Assessed Valuation:	\$		
Population:	537		
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:	\$297,006	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$553	\$1,048	\$581
Revenue Collected During FY 18:	\$114,418	\$310,057	\$126,093
Expenditures During FY 18:	\$74,068	\$288,976	\$119,948
Per Capita Revenue:	\$213	\$884	\$338
Per Capita Expenditures:	\$138	\$828	\$325
Revenues over (under) Expenditures:	\$40,350	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	455.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$337,356	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$628	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$337,356	\$29,338	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Troy City		
Unit Code:	057/115/30	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,428,610		
Equalized Assessed Valuation:	\$206,998,173		
Population:	10,023		
Employees:			
Full Time:	51		
Part Time:			
Salaries Paid:	\$3,640,254		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,549,123	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$454	\$673	\$514
Revenue Collected During FY 18:	\$6,531,743	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,865,145	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$652	\$872	\$694
Per Capita Expenditures:	\$685	\$841	\$704
Revenues over (under) Expenditures:	-\$333,402	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	58.02%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,983,488	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$397	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$243,465	-\$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:	\$9,925,309	\$13,729,977	\$2,917,395
Per Capita Debt:	\$990	\$1,752	\$798
General Obligation Debt over EAV:	4.65%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,790,632	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,376	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,292,375	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,390,641	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$428	\$550	\$393
Per Capita Expenditures:	\$338	\$502	\$369
Operating Income (loss):	\$901,734	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	440.17%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$14,924,599	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,489	\$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:	Troy Grove Village		
Unit Code:	050/120/32	County:	Lasalle
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$681,850		
Equalized Assessed Valuation:	\$4,960,737		
Population:	250		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$13,711		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$486,536	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,946	\$1,048	\$581
Revenue Collected During FY 18:	\$75,910	\$310,057	\$126,093
Expenditures During FY 18:	\$170,888	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$684	\$828	\$325
Revenues over (under) Expenditures:	-\$94,978	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	229.13%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$391,558	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,566	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$391,558	\$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:	Tuscola City		
Unit Code:	021/040/30	County:	Douglas
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$52,508,500		
Equalized Assessed Valuation:	\$58,200,770		
Population:	4,480		
Employees:			
Full Time:	25		
Part Time:	88		
Salaries Paid:	\$1,628,244		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,947,975	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$881	\$673	\$514
Revenue Collected During FY 18:	\$5,210,945	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$3,730,615	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,163	\$872	\$694
Per Capita Expenditures:	\$833	\$841	\$704
Revenues over (under) Expenditures:	\$1,480,330	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	145.51%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,428,305	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,212	\$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:	\$557,658	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,607,348	-\$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:	\$1,835,052	\$13,729,977	\$2,917,395
Per Capita Debt:	\$410	\$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:	\$9,589,664	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,141	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,795,130	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,492,969	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$401	\$550	\$393
Per Capita Expenditures:	\$333	\$502	\$369
Operating Income (loss):	\$302,161	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	662.56%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,891,825	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,208	\$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:	Ullin Village		
Unit Code:	077/045/32	County:	Pulaski
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$905,596		
Equalized Assessed Valuation:	\$2,156,526		
Population:	413		
Employees:			
Full Time:	5		
Part Time:	20		
Salaries Paid:	\$225,099		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$79,422	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$192	\$1,048	\$581
Revenue Collected During FY 18:	\$540,983	\$310,057	\$126,093
Expenditures During FY 18:	\$543,320	\$288,976	\$119,948
Per Capita Revenue:	\$1,310	\$884	\$338
Per Capita Expenditures:	\$1,316	\$828	\$325
Revenues over (under) Expenditures:	-\$2,337	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	23.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$126,934	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$307	\$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:	\$86,142	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$40,793	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$887,367	\$408,875	\$34,803
Per Capita Debt:	\$2,149	\$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:	\$958.653	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.321	\$2,410	\$1,081
Revenue Collected During FY 18:	\$199.779	\$259,125	\$96,372
Expenditures During FY 18:	\$388.286	\$253,615	\$101,344
Per Capita Revenue:	\$484	\$670	\$266
Per Capita Expenditures:	\$940	\$690	\$274
Operating Income (loss):	-\$188.507	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	193.92%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$752.956	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.823	\$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:	Union Village		
Unit Code:	063/110/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,282,700		
Equalized Assessed Valuation:	\$16,759,731		
Population:	600		
Employees:			
Full Time:			
Part Time:	19		
Salaries Paid:	\$130,443		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$702,702	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,171	\$1,048	\$581
Revenue Collected During FY 18:	\$598,517	\$310,057	\$126,093
Expenditures During FY 18:	\$612,439	\$288,976	\$119,948
Per Capita Revenue:	\$998	\$884	\$338
Per Capita Expenditures:	\$1,021	\$828	\$325
Revenues over (under) Expenditures:	-\$13,922	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	112.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$688,780	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,148	\$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:	\$160,989	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$527,791	-\$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:	\$3,496,102	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$5,827	\$2,410	\$1,081
Revenue Collected During FY 18:	\$150,071	\$259,125	\$96,372
Expenditures During FY 18:	\$217,642	\$253,615	\$101,344
Per Capita Revenue:	\$250	\$670	\$266
Per Capita Expenditures:	\$363	\$690	\$274
Operating Income (loss):	-\$67,571	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1575.31%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$3,428,531	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$5,714	\$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:	Union Hill Village		
Unit Code:	046/090/32	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$36,766		
Equalized Assessed Valuation:	\$1,130,461		
Population:	56		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$1,407		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,042	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,483	\$1,048	\$581
Revenue Collected During FY 18:	\$17,043	\$310,057	\$126,093
Expenditures During FY 18:	\$36,766	\$288,976	\$119,948
Per Capita Revenue:	\$304	\$884	\$338
Per Capita Expenditures:	\$657	\$828	\$325
Revenues over (under) Expenditures:	-\$19,723	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	172.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$63,319	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,131	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,701	\$6,514	\$
Total Unreserved Funds:	\$60,618	\$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:	United City of Yorkville City		
Unit Code:	047/035/30	County:	Kendall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,592,984		
Equalized Assessed Valuation:	\$489,281,362		
Population:	19,022		
Employees:			
	Full Time:	79	
	Part Time:	82	
	Salaries Paid:	\$6,447,283	

Blended Component Units
Number Submitted = 1
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,812,237	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$411	\$673	\$514
Revenue Collected During FY 18:	\$18,589,865	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$19,046,096	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$977	\$872	\$694
Per Capita Expenditures:	\$1,001	\$841	\$704
Revenues over (under) Expenditures:	-\$456,231	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	35.72%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,803,493	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$358	\$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:	\$1,992,274	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,300,460	-\$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:	\$44,940,058	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,363	\$1,752	\$798
General Obligation Debt over EAV:	1.03%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$56,648,404	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,978	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,441,753	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,078,033	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$339	\$550	\$393
Per Capita Expenditures:	\$267	\$502	\$369
Operating Income (loss):	\$1,363,720	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	1223.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$62,141,788	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,267	\$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:	Urbana City		
Unit Code:	010/120/30	County:	Champaign
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$75,025,853		
Equalized Assessed Valuation:	\$557,884,512		
Population:	41,989		
Employees:			
Full Time:	251		
Part Time:	58		
Salaries Paid:	\$19,542,766		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,140,670	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$718	\$548	\$516
Revenue Collected During FY 18:	\$36,551,852	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$37,011,221	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$871	\$1,126	\$1,099
Per Capita Expenditures:	\$881	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$459,369	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	84.21%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$31,167,333	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$742	\$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:	\$8,026,128	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$3,154,629	-\$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:	\$7,472,878	\$133,916,165	\$70,239,988
Per Capita Debt:	\$178	\$2,479	\$1,921
General Obligation Debt over EAV:	0.95%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,978,044	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$190	\$1,462	\$1,218
Revenue Collected During FY 18:	\$1,376,221	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$743,043	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$33	\$455	\$319
Per Capita Expenditures:	\$18	\$427	\$321
Operating Income (loss):	\$633,178	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	1041.43%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$7,738,245	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$184	\$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:	Ursa Village		
Unit Code:	001/075/32	County:	Adams
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,131,800		
Equalized Assessed Valuation:	\$8,239,030		
Population:	626		
Employees:			
Full Time:	1		
Part Time:	15		
Salaries Paid:	\$67,147		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$584,433	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$934	\$1,048	\$581
Revenue Collected During FY 18:	\$170,499	\$310,057	\$126,093
Expenditures During FY 18:	\$124,071	\$288,976	\$119,948
Per Capita Revenue:	\$272	\$884	\$338
Per Capita Expenditures:	\$198	\$828	\$325
Revenues over (under) Expenditures:	\$46,428	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	508.47%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$630,861	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,008	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,178	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$625,683	-\$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:	\$1,136,461	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,815	\$2,410	\$1,081
Revenue Collected During FY 18:	\$187,605	\$259,125	\$96,372
Expenditures During FY 18:	\$143,067	\$253,615	\$101,344
Per Capita Revenue:	\$300	\$670	\$266
Per Capita Expenditures:	\$229	\$690	\$274
Operating Income (loss):	\$44,538	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	825.49%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,180,999	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,887	\$2,415	\$1,072