

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:	Valier Village		
Unit Code:	028/060/32	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$847,007		
Equalized Assessed Valuation:	\$3,387,702		
Population:	669		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$132,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$296,720	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$444	\$1,048	\$581
Revenue Collected During FY 18:	\$198,674	\$310,057	\$126,093
Expenditures During FY 18:	\$135,671	\$288,976	\$119,948
Per Capita Revenue:	\$297	\$884	\$338
Per Capita Expenditures:	\$203	\$828	\$325
Revenues over (under) Expenditures:	\$63,003	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	265.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$359,723	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$538	\$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:	\$300,949	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$66,195	-\$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:	\$394,055	\$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:	\$1,417.103	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.118	\$2,410	\$1,081
Revenue Collected During FY 18:	\$266.230	\$259,125	\$96,372
Expenditures During FY 18:	\$306.426	\$253,615	\$101,344
Per Capita Revenue:	\$398	\$670	\$266
Per Capita Expenditures:	\$458	\$690	\$274
Operating Income (loss):	-\$40.196	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	449.34%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,376.907	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.058	\$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:	Valley City Village		
Unit Code:	075/095/32	County:	Pike
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$6,039		
Equalized Assessed Valuation:	\$245,978		
Population:	13		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$2,050		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,907	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$3,916	\$1,048	\$581
Revenue Collected During FY 18:	\$4,460	\$310,057	\$126,093
Expenditures During FY 18:	\$3,260	\$288,976	\$119,948
Per Capita Revenue:	\$343	\$884	\$338
Per Capita Expenditures:	\$251	\$828	\$325
Revenues over (under) Expenditures:	\$1,200	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1598.37%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$52,107	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$4,008	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$50,907	\$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:	Valmeyer Village		
Unit Code:	067/030/32	County:	Monroe
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,095,271		
Equalized Assessed Valuation:	\$18,705,322		
Population:	1,256		
Employees:			
Full Time:	5		
Part Time:	10		
Salaries Paid:	\$325,685		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,101,570	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$877	\$673	\$514
Revenue Collected During FY 18:	\$788,859	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$962,471	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$628	\$872	\$694
Per Capita Expenditures:	\$766	\$841	\$704
Revenues over (under) Expenditures:	-\$173,612	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	97.90%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$942,230	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$750	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,285	\$18,126	\$
Total Unreserved Funds:	\$901,945	\$27,194	\$

Net Assets

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

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$724,999	\$13,729,977	\$2,917,395
Per Capita Debt:	\$577	\$1,752	\$798
General Obligation Debt over EAV:	3.77%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,999,038	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,592	\$1,692	\$1,322
Revenue Collected During FY 18:	\$395,662	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$497,592	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$315	\$550	\$393
Per Capita Expenditures:	\$396	\$502	\$369
Operating Income (loss):	-\$101,930	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	382.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,904,486	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,516	\$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:	Vandalia City		
Unit Code:	026/040/30	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,043,229		
Equalized Assessed Valuation:	\$53,651,320		
Population:	7,200		
Employees:			
Full Time:	43		
Part Time:	29		
Salaries Paid:	\$2,349,289		

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:	\$7,083,665	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$984	\$673	\$514
Revenue Collected During FY 18:	\$5,969,804	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,075,474	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$829	\$872	\$694
Per Capita Expenditures:	\$705	\$841	\$704
Revenues over (under) Expenditures:	\$894,330	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	157.19%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$7,977,995	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,108	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,846,788	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$1,337,838	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,238,208	\$13,729,977	\$2,917,395
Per Capita Debt:	\$450	\$1,752	\$798
General Obligation Debt over EAV:	3.41%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,651,616	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,479	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,318,015	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,487,636	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$322	\$550	\$393
Per Capita Expenditures:	\$346	\$502	\$369
Operating Income (loss):	-\$169,621	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	427.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,629,807	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,476	\$1,728	\$1,361

FISCAL YEAR 2018



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Varna Village		
Unit Code:	059/035/32	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$340,000		
Equalized Assessed Valuation:	\$5,614,574		
Population:	358		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$44,348		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$327,329	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$914	\$1,048	\$581
Revenue Collected During FY 18:	\$168,949	\$310,057	\$126,093
Expenditures During FY 18:	\$194,738	\$288,976	\$119,948
Per Capita Revenue:	\$472	\$884	\$338
Per Capita Expenditures:	\$544	\$828	\$325
Revenues over (under) Expenditures:	-\$25,789	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	154.84%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$301,540	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$842	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,966	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$268,578	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
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:	\$233.536	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$652	\$2,410	\$1,081
Revenue Collected During FY 18:	\$86.832	\$259,125	\$96,372
Expenditures During FY 18:	\$81.996	\$253,615	\$101,344
Per Capita Revenue:	\$243	\$670	\$266
Per Capita Expenditures:	\$229	\$690	\$274
Operating Income (loss):	\$4.836	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	290.71%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$238.372	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$666	\$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:	Venedy Village		
Unit Code:	095/060/32	County:	Washington
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$46,105		
Equalized Assessed Valuation:	\$1,270,525		
Population:	162		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$3,570		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$43,598	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$269	\$1,048	\$581
Revenue Collected During FY 18:	\$45,906	\$310,057	\$126,093
Expenditures During FY 18:	\$42,493	\$288,976	\$119,948
Per Capita Revenue:	\$283	\$884	\$338
Per Capita Expenditures:	\$262	\$828	\$325
Revenues over (under) Expenditures:	\$3,413	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	110.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$47,011	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$290	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$47,011	\$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:	Venice City		
Unit Code:	057/120/30	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,425,940		
Equalized Assessed Valuation:	\$12,422,101		
Population:	1,895		
Employees:			
Full Time:	25		
Part Time:	30		
Salaries Paid:	\$898,382		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,009,996	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,061	\$673	\$514
Revenue Collected During FY 18:	\$2,422,792	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,492,808	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,279	\$872	\$694
Per Capita Expenditures:	\$1,315	\$841	\$704
Revenues over (under) Expenditures:	-\$70,016	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	81.83%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,039,980	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,077	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,225,611	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,280,247	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$94,616	\$13,729,977	\$2,917,395
Per Capita Debt:	\$50	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$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:	Vergennes Village		
Unit Code:	039/060/32	County:	Jackson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,520		
Equalized Assessed Valuation:	\$1,652,888		
Population:	298		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$39,696		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,674	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$261	\$1,048	\$581
Revenue Collected During FY 18:	\$89,755	\$310,057	\$126,093
Expenditures During FY 18:	\$98,707	\$288,976	\$119,948
Per Capita Revenue:	\$301	\$884	\$338
Per Capita Expenditures:	\$331	\$828	\$325
Revenues over (under) Expenditures:	-\$8,952	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	66.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$65,724	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$221	\$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:	\$17,308	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$48,416	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$92,254	\$408,875	\$34,803
Per Capita Debt:	\$310	\$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:	\$894.764	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.003	\$2,410	\$1,081
Revenue Collected During FY 18:	\$220.882	\$259,125	\$96,372
Expenditures During FY 18:	\$165.824	\$253,615	\$101,344
Per Capita Revenue:	\$741	\$670	\$266
Per Capita Expenditures:	\$556	\$690	\$274
Operating Income (loss):	\$55.058	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	618.48%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,025.580	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.442	\$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:	Vermilion Village		
Unit Code:	023/045/32	County:	Edgar
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$115,000		
Equalized Assessed Valuation:	\$1,220,620		
Population:	219		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$19,061	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$182,301	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$832	\$1,048	\$581
Revenue Collected During FY 18:	\$45,478	\$310,057	\$126,093
Expenditures During FY 18:	\$30,503	\$288,976	\$119,948
Per Capita Revenue:	\$208	\$884	\$338
Per Capita Expenditures:	\$139	\$828	\$325
Revenues over (under) Expenditures:	\$14,975	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	646.74%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$197,276	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$901	\$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:	\$18,931	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$178,345	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
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:	\$57.454	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$262	\$2,410	\$1,081
Revenue Collected During FY 18:	\$52.865	\$259,125	\$96,372
Expenditures During FY 18:	\$60.367	\$253,615	\$101,344
Per Capita Revenue:	\$241	\$670	\$266
Per Capita Expenditures:	\$276	\$690	\$274
Operating Income (loss):	-\$7.502	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	82.75%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$49.952	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$228	\$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:	Vermont Village
Unit Code:	029/105/32
County:	Fulton
Fiscal Year End:	3/31/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$693,775
Equalized Assessed Valuation:	\$3,375,800
Population:	645
Employees:	
Full Time:	2
Part Time:	13
Salaries Paid:	\$99,307

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$413,559	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$641	\$1,048	\$581
Revenue Collected During FY 18:	\$283,369	\$310,057	\$126,093
Expenditures During FY 18:	\$249,085	\$288,976	\$119,948
Per Capita Revenue:	\$439	\$884	\$338
Per Capita Expenditures:	\$386	\$828	\$325
Revenues over (under) Expenditures:	\$34,284	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	175.88%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$438,080	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$679	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$178,330	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$259,750	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$334,000	\$408,875	\$34,803
Per Capita Debt:	\$518	\$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:	\$1,859,731	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,883	\$2,410	\$1,081
Revenue Collected During FY 18:	\$187,300	\$259,125	\$96,372
Expenditures During FY 18:	\$268,710	\$253,615	\$101,344
Per Capita Revenue:	\$290	\$670	\$266
Per Capita Expenditures:	\$417	\$690	\$274
Operating Income (loss):	-\$81,410	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	665.43%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,788,084	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,772	\$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:	Vernon Village		
Unit Code:	058/065/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,920		
Equalized Assessed Valuation:	\$1,582,689		
Population:	129		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$24,935		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,686	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$455	\$1,048	\$581
Revenue Collected During FY 18:	\$24,421	\$310,057	\$126,093
Expenditures During FY 18:	\$27,130	\$288,976	\$119,948
Per Capita Revenue:	\$189	\$884	\$338
Per Capita Expenditures:	\$210	\$828	\$325
Revenues over (under) Expenditures:	-\$2,709	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	208.82%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$56,652	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$439	\$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:	\$1,395	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$55,257	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
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:	\$316.546	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.454	\$2,410	\$1,081
Revenue Collected During FY 18:	\$48.307	\$259,125	\$96,372
Expenditures During FY 18:	\$66.214	\$253,615	\$101,344
Per Capita Revenue:	\$374	\$670	\$266
Per Capita Expenditures:	\$513	\$690	\$274
Operating Income (loss):	-\$17.907	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	450.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$298.139	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.311	\$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:	Vernon Hills Village		
Unit Code:	049/190/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,718,117		
Equalized Assessed Valuation:	\$1,199,000,590		
Population:	26,253		
Employees:			
Full Time:	102		
Part Time:	25		
Salaries Paid:	\$11,218,431		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,467,952	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$1,122	\$548	\$516
Revenue Collected During FY 18:	\$32,111,345	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$45,435,218	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,223	\$1,126	\$1,099
Per Capita Expenditures:	\$1,731	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$13,323,873	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	79.97%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$36,334,079	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$1,384	\$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:	\$8,840,827	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$18,494,359	-\$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:	\$65,881,131	\$133,916,165	\$70,239,988
Per Capita Debt:	\$2,509	\$2,479	\$1,921
General Obligation Debt over EAV:	3.26%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$148.402	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$6	\$1,462	\$1,218
Revenue Collected During FY 18:	\$381.956	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$526.194	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$15	\$455	\$319
Per Capita Expenditures:	\$20	\$427	\$321
Operating Income (loss):	-\$144.238	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	0.79%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$4.164	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$	\$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:	Verona Village														
Unit Code:	032/075/32	County:	Grundy												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$162,525														
Equalized Assessed Valuation:	\$2,510,878														
Population:	212														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">10</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$21,953</td> </tr> </table>			Full Time:				Part Time:	10			Salaries Paid:	\$21,953		
Full Time:															
Part Time:	10														
Salaries Paid:	\$21,953														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$108,491	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$512	\$1,048	\$581
Revenue Collected During FY 18:	\$61,258	\$310,057	\$126,093
Expenditures During FY 18:	\$79,210	\$288,976	\$119,948
Per Capita Revenue:	\$289	\$884	\$338
Per Capita Expenditures:	\$374	\$828	\$325
Revenues over (under) Expenditures:	-\$17,952	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	114.30%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$90,539	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$427	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,697	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$60,842	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$146,865	\$408,875	\$34,803
Per Capita Debt:	\$693	\$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:	\$125.319	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$591	\$2,410	\$1,081
Revenue Collected During FY 18:	\$55.991	\$259,125	\$96,372
Expenditures During FY 18:	\$103.446	\$253,615	\$101,344
Per Capita Revenue:	\$264	\$670	\$266
Per Capita Expenditures:	\$488	\$690	\$274
Operating Income (loss):	-\$47.455	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	75.27%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$77.864	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$367	\$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:	Versailles Village		
Unit Code:	005/025/32	County:	Brown
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$641,000		
Equalized Assessed Valuation:	\$2,841,694		
Population:	478		
Employees:			
Full Time:	2		
Part Time:	23		
Salaries Paid:	\$80,229		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$376,423	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$787	\$1,048	\$581
Revenue Collected During FY 18:	\$226,955	\$310,057	\$126,093
Expenditures During FY 18:	\$232,657	\$288,976	\$119,948
Per Capita Revenue:	\$475	\$884	\$338
Per Capita Expenditures:	\$487	\$828	\$325
Revenues over (under) Expenditures:	-\$5,702	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	172.65%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$401,671	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$840	\$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:	\$265,458	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$105,263	-\$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:	\$30,950	\$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:	\$709.527	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.484	\$2,410	\$1,081
Revenue Collected During FY 18:	\$95.647	\$259,125	\$96,372
Expenditures During FY 18:	\$137.611	\$253,615	\$101,344
Per Capita Revenue:	\$200	\$670	\$266
Per Capita Expenditures:	\$288	\$690	\$274
Operating Income (loss):	-\$41.964	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	485.11%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$667.563	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.397	\$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:	Victoria Village		
Unit Code:	048/060/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$280,558		
Equalized Assessed Valuation:	\$1,976,670		
Population:	325		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$47,512		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$541,573	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,666	\$1,048	\$581
Revenue Collected During FY 18:	\$84,588	\$310,057	\$126,093
Expenditures During FY 18:	\$116,639	\$288,976	\$119,948
Per Capita Revenue:	\$260	\$884	\$338
Per Capita Expenditures:	\$359	\$828	\$325
Revenues over (under) Expenditures:	-\$32,051	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	418.29%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$487,889	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,501	\$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:	\$132,004	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$355,885	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$170,563	\$408,875	\$34,803
Per Capita Debt:	\$525	\$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:	\$362.678	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.116	\$2,410	\$1,081
Revenue Collected During FY 18:	\$89.999	\$259,125	\$96,372
Expenditures During FY 18:	\$88.125	\$253,615	\$101,344
Per Capita Revenue:	\$277	\$670	\$266
Per Capita Expenditures:	\$271	\$690	\$274
Operating Income (loss):	\$1.874	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	438.22%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$386.185	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.188	\$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:	Vienna City		
Unit Code:	044/040/30	County:	Johnson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,293,006		
Equalized Assessed Valuation:	\$10,322,733		
Population:	1,697		
Employees:			
	Full Time:	14	
	Part Time:	15	
	Salaries Paid:	\$671,468	

Blended Component Units
Number Submitted = 2
Vienna Fire Tax Fund
Vienna Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,605,572	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$946	\$673	\$514
Revenue Collected During FY 18:	\$1,159,855	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$957,934	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$683	\$872	\$694
Per Capita Expenditures:	\$564	\$841	\$704
Revenues over (under) Expenditures:	\$201,921	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	273.78%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,622,619	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,545	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$571,851	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,248,480	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,500,388	\$13,729,977	\$2,917,395
Per Capita Debt:	\$884	\$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:	\$4,320,834	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,546	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,205,267	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,335,072	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$710	\$550	\$393
Per Capita Expenditures:	\$787	\$502	\$369
Operating Income (loss):	-\$129,805	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	313.92%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,191,029	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,470	\$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:	Villa Grove City		
Unit Code:	021/045/30	County:	Douglas
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,025,460		
Equalized Assessed Valuation:	\$20,358,323		
Population:	2,356		
Employees:			
Full Time:	14		
Part Time:	66		
Salaries Paid:	\$720,198		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$580,909	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$247	\$673	\$514
Revenue Collected During FY 18:	\$1,480,017	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,768,093	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$628	\$872	\$694
Per Capita Expenditures:	\$750	\$841	\$704
Revenues over (under) Expenditures:	-\$288,076	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$819,463	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$348	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$169,397	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$204,206	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$796,358	\$13,729,977	\$2,917,395
Per Capita Debt:	\$338	\$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:	\$3,462,007	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,469	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,093,120	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$857,969	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$464	\$550	\$393
Per Capita Expenditures:	\$364	\$502	\$369
Operating Income (loss):	\$235,151	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	440.06%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,775,567	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,603	\$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:	Villa Park Village
Unit Code:	022/100/32
County:	Dupage
Fiscal Year End:	12/31/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$119,463,746
Equalized Assessed Valuation:	\$581,481,894
Population:	21,904
Employees:	
Full Time:	139
Part Time:	100
Salaries Paid:	\$21,089,584

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,912,604	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$498	\$673	\$514
Revenue Collected During FY 18:	\$44,931,845	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$41,318,097	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$2,051	\$872	\$694
Per Capita Expenditures:	\$1,886	\$841	\$704
Revenues over (under) Expenditures:	\$3,613,748	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	27.72%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,452,446	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$523	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,378,202	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$39,182,296	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$105,966,443	\$13,729,977	\$2,917,395
Per Capita Debt:	\$4,838	\$1,752	\$798
General Obligation Debt over EAV:	4.45%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$30,918,745	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,412	\$1,692	\$1,322
Revenue Collected During FY 18:	\$13,582,237	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$13,481,448	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$620	\$550	\$393
Per Capita Expenditures:	\$615	\$502	\$369
Operating Income (loss):	\$100,789	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	233.59%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$31,490,838	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,438	\$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:	Viola Village		
Unit Code:	066/050/32	County:	Mercer
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,168,508		
Equalized Assessed Valuation:	\$11,488,800		
Population:	955		
Employees:			
Full Time:	3		
Part Time:	14		
Salaries Paid:	\$176,712		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$512,775	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$537	\$1,048	\$581
Revenue Collected During FY 18:	\$467,314	\$310,057	\$126,093
Expenditures During FY 18:	\$372,256	\$288,976	\$119,948
Per Capita Revenue:	\$489	\$884	\$338
Per Capita Expenditures:	\$390	\$828	\$325
Revenues over (under) Expenditures:	\$95,058	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	124.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$462,937	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$485	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$123,728	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$339,209	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,153,148	\$408,875	\$34,803
Per Capita Debt:	\$1,207	\$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:	\$2,361,204	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,472	\$2,410	\$1,081
Revenue Collected During FY 18:	\$280,347	\$259,125	\$96,372
Expenditures During FY 18:	\$279,158	\$253,615	\$101,344
Per Capita Revenue:	\$294	\$670	\$266
Per Capita Expenditures:	\$292	\$690	\$274
Operating Income (loss):	\$1,189	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	898.16%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,507,289	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,625	\$2,415	\$1,072

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Virden City		
Unit Code:	056/120/30	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,872,059		
Equalized Assessed Valuation:	\$29,695,954		
Population:	3,393		
Employees:			
Full Time:	64		
Part Time:			
Salaries Paid:	\$861,274		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,149,842	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$339	\$673	\$514
Revenue Collected During FY 18:	\$1,619,883	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,659,820	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$477	\$872	\$694
Per Capita Expenditures:	\$489	\$841	\$704
Revenues over (under) Expenditures:	-\$39,937	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	66.87%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,109,905	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$327	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,554	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,019,307	-\$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:	\$944,955	\$13,729,977	\$2,917,395
Per Capita Debt:	\$279	\$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:	\$1,199,899	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$354	\$1,692	\$1,322
Revenue Collected During FY 18:	\$718,637	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$892,724	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$212	\$550	\$393
Per Capita Expenditures:	\$263	\$502	\$369
Operating Income (loss):	-\$174,087	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	114.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,025,812	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$302	\$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:	Virgil Village		
Unit Code:	045/100/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$296,050		
Equalized Assessed Valuation:	\$7,502,561		
Population:	326		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$17,220		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$392,784	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,205	\$1,048	\$581
Revenue Collected During FY 18:	\$118,474	\$310,057	\$126,093
Expenditures During FY 18:	\$101,232	\$288,976	\$119,948
Per Capita Revenue:	\$363	\$884	\$338
Per Capita Expenditures:	\$311	\$828	\$325
Revenues over (under) Expenditures:	\$17,242	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	405.04%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$410,026	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,258	\$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 Between 1000 and 25,000

Local Government Profile

Unit Name:	Virginia City
Unit Code:	009/030/30
County:	Cass
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$2,794,997
Equalized Assessed Valuation:	\$11,924,705
Population:	1,611
Employees:	
Full Time:	7
Part Time:	47
Salaries Paid:	\$447,610

Blended Component Units

Number Submitted = 3
Cemetery
Jennie Marr Dunaway Memorial Park
Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,245,907	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$773	\$673	\$514
Revenue Collected During FY 18:	\$995,349	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$906,218	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$618	\$872	\$694
Per Capita Expenditures:	\$563	\$841	\$704
Revenues over (under) Expenditures:	\$89,131	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	145.23%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,316,123	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$817	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$767,048	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$549,075	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$8,407,017	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,219	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,384,962	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$5.205	\$1,692	\$1,322
Revenue Collected During FY 18:	\$987,711	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,518,819	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$613	\$550	\$393
Per Capita Expenditures:	\$943	\$502	\$369
Operating Income (loss):	-\$531,108	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	519.87%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$7,895,854	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4,901	\$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:	Volo Village		
Unit Code:	049/192/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,420,716		
Equalized Assessed Valuation:	\$140,620,586		
Population:	5,399		
Employees:			
Full Time:	6		
Part Time:	1		
Salaries Paid:	\$452,404		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,456,570	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,011	\$673	\$514
Revenue Collected During FY 18:	\$2,983,644	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,509,360	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$553	\$872	\$694
Per Capita Expenditures:	\$465	\$841	\$704
Revenues over (under) Expenditures:	\$474,284	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	194.10%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$4,870,604	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$902	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,632,424	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$5,596,203	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,039,629	\$13,729,977	\$2,917,395
Per Capita Debt:	\$748	\$1,752	\$798
General Obligation Debt over EAV:	0.93%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,579,937	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,960	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,728,478	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,531,247	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$320	\$550	\$393
Per Capita Expenditures:	\$284	\$502	\$369
Operating Income (loss):	\$197,231	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	714.66%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$10,943,196	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,027	\$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:	Wadsworth Village		
Unit Code:	049/195/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,193,081		
Equalized Assessed Valuation:	\$132,788,777		
Population:	3,815		
Employees:			
Full Time:	5		
Part Time:	12		
Salaries Paid:	\$283,364		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,739,517	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$980	\$673	\$514
Revenue Collected During FY 18:	\$2,045,420	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,965,707	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$536	\$872	\$694
Per Capita Expenditures:	\$515	\$841	\$704
Revenues over (under) Expenditures:	\$79,713	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	202.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,990,052	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,046	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$225,421	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,684,600	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
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 Less Than 1,000

Local Government Profile

Unit Name:	Waggoner Village		
Unit Code:	068/085/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$164,085		
Equalized Assessed Valuation:	\$898,783		
Population:	248		
Employees:			
Full Time:			
Part Time:	15		
Salaries Paid:	\$25,313		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$120,997	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$488	\$1,048	\$581
Revenue Collected During FY 18:	\$64,889	\$310,057	\$126,093
Expenditures During FY 18:	\$54,914	\$288,976	\$119,948
Per Capita Revenue:	\$262	\$884	\$338
Per Capita Expenditures:	\$221	\$828	\$325
Revenues over (under) Expenditures:	\$9,975	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	238.50%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$130,972	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$528	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,951	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$109,021	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$387,550	\$408,875	\$34,803
Per Capita Debt:	\$1,563	\$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:	\$571.855	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.306	\$2,410	\$1,081
Revenue Collected During FY 18:	\$71.150	\$259,125	\$96,372
Expenditures During FY 18:	\$106.438	\$253,615	\$101,344
Per Capita Revenue:	\$287	\$670	\$266
Per Capita Expenditures:	\$429	\$690	\$274
Operating Income (loss):	-\$35.288	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	504.11%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$536.567	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2.164	\$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:	Walnut Village		
Unit Code:	006/115/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,154,168		
Equalized Assessed Valuation:	\$11,998,140		
Population:	1,416		
Employees:			
Full Time:	5		
Part Time:	19		
Salaries Paid:	\$281,152		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$995,881	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$703	\$673	\$514
Revenue Collected During FY 18:	\$698,679	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$755,880	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$493	\$872	\$694
Per Capita Expenditures:	\$534	\$841	\$704
Revenues over (under) Expenditures:	-\$57,201	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	87.32%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$660,004	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$466	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,021	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$418,653	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,552,222	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,802	\$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:	\$1,168,665	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$825	\$1,692	\$1,322
Revenue Collected During FY 18:	\$498,043	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$533,519	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$352	\$550	\$393
Per Capita Expenditures:	\$377	\$502	\$369
Operating Income (loss):	-\$35,476	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	222.91%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,189,287	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$840	\$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:	Walnut Hill Village		
Unit Code:	058/070/32	County:	Marion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$396,000		
Equalized Assessed Valuation:	\$696,679		
Population:	108		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$16,498		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,445	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$263	\$1,048	\$581
Revenue Collected During FY 18:	\$49,495	\$310,057	\$126,093
Expenditures During FY 18:	\$56,206	\$288,976	\$119,948
Per Capita Revenue:	\$458	\$884	\$338
Per Capita Expenditures:	\$520	\$828	\$325
Revenues over (under) Expenditures:	-\$6,711	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	38.67%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$21,734	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$201	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,324	\$6,514	\$
Total Unreserved Funds:	\$71,282	\$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:	\$365.668	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3.386	\$2,410	\$1,081
Revenue Collected During FY 18:	\$214.262	\$259,125	\$96,372
Expenditures During FY 18:	\$185.384	\$253,615	\$101,344
Per Capita Revenue:	\$1.984	\$670	\$266
Per Capita Expenditures:	\$1.717	\$690	\$274
Operating Income (loss):	\$28.878	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	212.83%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$394.546	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3.653	\$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:	Walshville Village		
Unit Code:	068/090/32	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$53,950		
Equalized Assessed Valuation:	\$419,537		
Population:	64		
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:	\$53,621	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$838	\$1,048	\$581
Revenue Collected During FY 18:	\$14,882	\$310,057	\$126,093
Expenditures During FY 18:	\$11,271	\$288,976	\$119,948
Per Capita Revenue:	\$233	\$884	\$338
Per Capita Expenditures:	\$176	\$828	\$325
Revenues over (under) Expenditures:	\$3,611	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	507.78%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$57,232	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$894	\$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:	\$15,160	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$42,072	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
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:	Waltonville Village		
Unit Code:	041/045/32	County:	Jefferson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$504,523		
Equalized Assessed Valuation:	\$3,127,903		
Population:	434		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$77,877		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$93,191	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$215	\$1,048	\$581
Revenue Collected During FY 18:	\$110,353	\$310,057	\$126,093
Expenditures During FY 18:	\$89,044	\$288,976	\$119,948
Per Capita Revenue:	\$254	\$884	\$338
Per Capita Expenditures:	\$205	\$828	\$325
Revenues over (under) Expenditures:	\$21,309	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	128.59%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$114,500	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$264	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,769	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$81,731	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$454,062	\$408,875	\$34,803
Per Capita Debt:	\$1,046	\$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:	\$1,857,441	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4,280	\$2,410	\$1,081
Revenue Collected During FY 18:	\$380,283	\$259,125	\$96,372
Expenditures During FY 18:	\$415,478	\$253,615	\$101,344
Per Capita Revenue:	\$876	\$670	\$266
Per Capita Expenditures:	\$957	\$690	\$274
Operating Income (loss):	-\$35,195	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	438.59%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,822,246	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4,199	\$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:	Wamac City		
Unit Code:	095/065/30	County:	Washington
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,101,552		
Equalized Assessed Valuation:	\$8,011,973		
Population:	1,185		
Employees:			
Full Time:	4		
Part Time:	17		
Salaries Paid:	\$307,152		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,362,494	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,150	\$673	\$514
Revenue Collected During FY 18:	\$540,434	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$643,851	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$456	\$872	\$694
Per Capita Expenditures:	\$543	\$841	\$704
Revenues over (under) Expenditures:	-\$103,417	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	195.45%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,258,433	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,062	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$743,922	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$514,511	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,072,167	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$905	\$1,692	\$1,322
Revenue Collected During FY 18:	\$298,425	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$310,698	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$252	\$550	\$393
Per Capita Expenditures:	\$262	\$502	\$369
Operating Income (loss):	-\$12,273	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	341.34%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,060,538	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$895	\$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:	Wapella Village		
Unit Code:	020/030/32	County:	Dewitt
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$628,500		
Equalized Assessed Valuation:	\$6,900,754		
Population:	558		
Employees:			
Full Time:	2		
Part Time:	22		
Salaries Paid:	\$115,756		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$294,798	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$528	\$1,048	\$581
Revenue Collected During FY 18:	\$301,491	\$310,057	\$126,093
Expenditures During FY 18:	\$321,656	\$288,976	\$119,948
Per Capita Revenue:	\$540	\$884	\$338
Per Capita Expenditures:	\$576	\$828	\$325
Revenues over (under) Expenditures:	-\$20,165	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	85.38%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$274,633	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$492	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,999	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$211,634	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$50,349	\$408,875	\$34,803
Per Capita Debt:	\$90	\$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:	\$159.602	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$286	\$2,410	\$1,081
Revenue Collected During FY 18:	\$114.173	\$259,125	\$96,372
Expenditures During FY 18:	\$93.397	\$253,615	\$101,344
Per Capita Revenue:	\$205	\$670	\$266
Per Capita Expenditures:	\$167	\$690	\$274
Operating Income (loss):	\$20.776	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	193.13%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$180.378	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$323	\$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:	Warren Village		
Unit Code:	043/055/32	County:	Jo Daviess
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,550,259		
Equalized Assessed Valuation:	\$14,720,679		
Population:	1,428		
Employees:			
Full Time:	8		
Part Time:	16		
Salaries Paid:	\$472,666		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$765,699	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$536	\$673	\$514
Revenue Collected During FY 18:	\$883,614	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,011,278	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$619	\$872	\$694
Per Capita Expenditures:	\$708	\$841	\$704
Revenues over (under) Expenditures:	-\$127,664	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	76.23%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$770,899	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$540	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$400,925	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$369,974	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$768,805	\$13,729,977	\$2,917,395
Per Capita Debt:	\$538	\$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:	\$1,911,337	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,338	\$1,692	\$1,322
Revenue Collected During FY 18:	\$606,253	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$503,279	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$425	\$550	\$393
Per Capita Expenditures:	\$352	\$502	\$369
Operating Income (loss):	\$102,974	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	397.95%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,002,822	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,403	\$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:	Warrensburg Village		
Unit Code:	055/060/32	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,930,242		
Equalized Assessed Valuation:	\$12,285,065		
Population:	1,300		
Employees:			
Full Time:	6		
Part Time:	18		
Salaries Paid:	\$277,517		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$78,559	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	-\$60	\$673	\$514
Revenue Collected During FY 18:	\$503,991	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$539,668	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$388	\$872	\$694
Per Capita Expenditures:	\$415	\$841	\$704
Revenues over (under) Expenditures:	-\$35,677	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-8.74%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$47,146	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$36	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,024	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$50,169	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,473,327	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,133	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,538,127	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,183	\$1,692	\$1,322
Revenue Collected During FY 18:	\$406,714	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$554,963	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$313	\$550	\$393
Per Capita Expenditures:	\$427	\$502	\$369
Operating Income (loss):	-\$148,249	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	250.45%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,389,878	\$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:	Warrenville City		
Unit Code:	022/105/30	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,094,135		
Equalized Assessed Valuation:	\$467,158,299		
Population:	13,140		
Employees:			
	Full Time:	74	
	Part Time:	18	
	Salaries Paid:	\$6,753,766	

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:	\$15,448,988	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,176	\$673	\$514
Revenue Collected During FY 18:	\$12,489,777	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,829,676	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$951	\$872	\$694
Per Capita Expenditures:	\$900	\$841	\$704
Revenues over (under) Expenditures:	\$660,101	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	133.33%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$15,772,089	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,200	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,031,511	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$152,643	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$11,594,026	\$13,729,977	\$2,917,395
Per Capita Debt:	\$882	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,369,763	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,702	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,419,219	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$4,060,572	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$260	\$550	\$393
Per Capita Expenditures:	\$309	\$502	\$369
Operating Income (loss):	-\$641,353	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	543.00%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$22,048,855	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,678	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Warsaw City		
Unit Code:	034/075/30	County:	Hancock
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,092,214		
Equalized Assessed Valuation:	\$14,714,225		
Population:	1,607		
Employees:			
Full Time:	6		
Part Time:	17		
Salaries Paid:	\$321,023		

Blended Component Units
Number Submitted = 1
WARSAW PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$802,264	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$499	\$673	\$514
Revenue Collected During FY 18:	\$1,199,977	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,153,790	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$747	\$872	\$694
Per Capita Expenditures:	\$718	\$841	\$704
Revenues over (under) Expenditures:	\$46,187	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	75.55%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$871,651	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$542	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$549,577	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$360,312	-\$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:	\$924,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$575	\$1,752	\$798
General Obligation Debt over EAV:	2.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,035,620	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1.267	\$1,692	\$1,322
Revenue Collected During FY 18:	\$511,721	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$508,194	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$318	\$550	\$393
Per Capita Expenditures:	\$316	\$502	\$369
Operating Income (loss):	\$3,527	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	400.31%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,034,347	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1.266	\$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:	Washburn Village		
Unit Code:	102/075/32	County:	Woodford
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,089,345		
Equalized Assessed Valuation:	\$9,753,830		
Population:	1,119		
Employees:			
Full Time:	3		
Part Time:	17		
Salaries Paid:	\$187,230		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$434,129	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$388	\$673	\$514
Revenue Collected During FY 18:	\$573,869	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$565,113	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$513	\$872	\$694
Per Capita Expenditures:	\$505	\$841	\$704
Revenues over (under) Expenditures:	\$8,756	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	78.37%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$442,885	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$396	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$218,288	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$224,597	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,300,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,055	\$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:	\$2,564,866	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.292	\$1,692	\$1,322
Revenue Collected During FY 18:	\$366,936	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$435,330	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$328	\$550	\$393
Per Capita Expenditures:	\$389	\$502	\$369
Operating Income (loss):	-\$68,394	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	573.47%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,496,472	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.231	\$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:	Washington City
Unit Code:	090/085/30
County:	Tazewell
Fiscal Year End:	4/30/2018
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$27,074,437
Equalized Assessed Valuation:	\$348,171,597
Population:	16,811
Employees:	
Full Time:	60
Part Time:	28
Salaries Paid:	\$4,647,959

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,071,391	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,075	\$673	\$514
Revenue Collected During FY 18:	\$11,254,486	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,368,310	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$669	\$872	\$694
Per Capita Expenditures:	\$736	\$841	\$704
Revenues over (under) Expenditures:	-\$1,113,824	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	133.80%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$16,548,374	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$984	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,628,587	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$12,159,728	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$18,764,768	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,116	\$1,752	\$798
General Obligation Debt over EAV:	0.03%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$35,902,880	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,136	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,105,850	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,911,031	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$304	\$550	\$393
Per Capita Expenditures:	\$233	\$502	\$369
Operating Income (loss):	\$1,194,819	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	945.51%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$36,979,089	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,200	\$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:	Wataga Village		
Unit Code:	048/065/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,791,200		
Equalized Assessed Valuation:	\$6,934,639		
Population:	850		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$62,867		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$828,322	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$974	\$1,048	\$581
Revenue Collected During FY 18:	\$285,618	\$310,057	\$126,093
Expenditures During FY 18:	\$211,253	\$288,976	\$119,948
Per Capita Revenue:	\$336	\$884	\$338
Per Capita Expenditures:	\$249	\$828	\$325
Revenues over (under) Expenditures:	\$74,365	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	370.08%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$781,808	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$920	\$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:	\$50,857	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$730,951	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$275,026	\$408,875	\$34,803
Per Capita Debt:	\$324	\$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:	\$1,069,914	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,259	\$2,410	\$1,081
Revenue Collected During FY 18:	\$174,308	\$259,125	\$96,372
Expenditures During FY 18:	\$144,970	\$253,615	\$101,344
Per Capita Revenue:	\$205	\$670	\$266
Per Capita Expenditures:	\$171	\$690	\$274
Operating Income (loss):	\$29,338	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	841.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,220,131	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,435	\$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:	Waterloo City		
Unit Code:	067/035/30	County:	Monroe
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,444,734		
Equalized Assessed Valuation:	\$271,896,834		
Population:	10,879		
Employees:			
Full Time:	64		
Part Time:	64		
Salaries Paid:	\$4,392,531		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,095,586	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$836	\$673	\$514
Revenue Collected During FY 18:	\$7,748,352	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,801,711	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$712	\$872	\$694
Per Capita Expenditures:	\$717	\$841	\$704
Revenues over (under) Expenditures:	-\$53,359	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	115.90%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$9,042,227	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$831	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,657,511	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$5,535,697	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$6,469,736	\$13,729,977	\$2,917,395
Per Capita Debt:	\$595	\$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:	\$51,411,347	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.726	\$1,692	\$1,322
Revenue Collected During FY 18:	\$19,752,421	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$16,963,254	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.816	\$550	\$393
Per Capita Expenditures:	\$1.559	\$502	\$369
Operating Income (loss):	\$2,789,167	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	322.09%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$54,636,416	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$5.022	\$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:	Watseka City		
Unit Code:	038/105/30	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$11,921,500		
Equalized Assessed Valuation:	\$52,677,935		
Population:	5,007		
Employees:			
Full Time:	20		
Part Time:	22		
Salaries Paid:	\$1,375,154		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,892,480	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,177	\$673	\$514
Revenue Collected During FY 18:	\$4,602,892	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$4,167,802	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$919	\$872	\$694
Per Capita Expenditures:	\$832	\$841	\$704
Revenues over (under) Expenditures:	\$435,090	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	145.03%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,044,723	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,207	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,434,742	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$3,858,038	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,581,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,115	\$1,752	\$798
General Obligation Debt over EAV:	10.59%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$715.628	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$143	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1.679.653	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1.429.026	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$335	\$550	\$393
Per Capita Expenditures:	\$285	\$502	\$369
Operating Income (loss):	\$250.627	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	87.41%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1.249.102	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$249	\$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:	Watson Village		
Unit Code:	025/055/32	County:	Effingham
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$423,979		
Equalized Assessed Valuation:	\$6,026,861		
Population:	754		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$41,109		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$894,598	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,186	\$1,048	\$581
Revenue Collected During FY 18:	\$184,347	\$310,057	\$126,093
Expenditures During FY 18:	\$172,452	\$288,976	\$119,948
Per Capita Revenue:	\$244	\$884	\$338
Per Capita Expenditures:	\$229	\$828	\$325
Revenues over (under) Expenditures:	\$11,895	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	518.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$893,917	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,186	\$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:	\$240,996	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$652,921	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$35,035	\$408,875	\$34,803
Per Capita Debt:	\$46	\$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:	\$1,972,533	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2,616	\$2,410	\$1,081
Revenue Collected During FY 18:	\$166,764	\$259,125	\$96,372
Expenditures During FY 18:	\$215,002	\$253,615	\$101,344
Per Capita Revenue:	\$221	\$670	\$266
Per Capita Expenditures:	\$285	\$690	\$274
Operating Income (loss):	-\$48,238	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	889.47%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,912,384	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,536	\$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:	Wauconda Village		
Unit Code:	049/200/32	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,845,251		
Equalized Assessed Valuation:	\$382,362,396		
Population:	14,125		
Employees:			
	Full Time:	53	
	Part Time:	14	
	Salaries Paid:	\$5,524,629	

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:	\$3,653,721	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$259	\$673	\$514
Revenue Collected During FY 18:	\$9,666,932	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$10,073,096	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$684	\$872	\$694
Per Capita Expenditures:	\$713	\$841	\$704
Revenues over (under) Expenditures:	-\$406,164	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	34.69%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,494,177	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$247	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$457,330	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$7,914,149	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$33,855,927	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,397	\$1,752	\$798
General Obligation Debt over EAV:	6.49%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$45,905,833	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.250	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,246,889	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,318,648	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$442	\$550	\$393
Per Capita Expenditures:	\$518	\$502	\$369
Operating Income (loss):	-\$1,071,759	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	615.37%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$45,036,475	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3.188	\$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:	Waukegan City		
Unit Code:	049/205/30	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$144,304,287		
Equalized Assessed Valuation:	\$1,016,214,796		
Population:	88,182		
Employees:			
	Full Time:	459	
	Part Time:	8	
	Salaries Paid:	\$49,020,825	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,613,080	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$461	\$548	\$516
Revenue Collected During FY 18:	\$82,649,345	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$83,959,124	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$937	\$1,126	\$1,099
Per Capita Expenditures:	\$952	\$1,080	\$1,065
Revenues over (under) Expenditures:	-\$1,309,779	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	47.22%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$39,643,830	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$450	\$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:	\$13,625,662	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$216,913,417	-\$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:	\$353,441,418	\$133,916,165	\$70,239,988
Per Capita Debt:	\$4,008	\$2,479	\$1,921
General Obligation Debt over EAV:	5.52%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$67,313,087	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$763	\$1,462	\$1,218
Revenue Collected During FY 18:	\$14,645,886	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$10,466,133	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$166	\$455	\$319
Per Capita Expenditures:	\$119	\$427	\$321
Operating Income (loss):	\$4,179,753	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	678.39%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$71,000,840	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$805	\$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:	Waverly City		
Unit Code:	069/050/30	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$5,353,600		
Equalized Assessed Valuation:	\$11,502,417		
Population:	1,307		
Employees:			
Full Time:	6		
Part Time:	14		
Salaries Paid:	\$390,353		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$455,459	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$348	\$673	\$514
Revenue Collected During FY 18:	\$549,105	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$506,676	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$420	\$872	\$694
Per Capita Expenditures:	\$388	\$841	\$704
Revenues over (under) Expenditures:	\$42,429	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	118.09%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$598,358	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$458	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$414,321	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$184,037	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$690,742	\$13,729,977	\$2,917,395
Per Capita Debt:	\$528	\$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:	\$2,259,185	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,729	\$1,692	\$1,322
Revenue Collected During FY 18:	\$903,252	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$918,231	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$691	\$550	\$393
Per Capita Expenditures:	\$703	\$502	\$369
Operating Income (loss):	-\$14,979	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	233.46%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,143,735	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,640	\$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:	Wayne Village		
Unit Code:	022/110/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,727,527		
Equalized Assessed Valuation:	\$158,206,027		
Population:	2,431		
Employees:			
Full Time:	5		
Part Time:	17		
Salaries Paid:	\$669,360		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,116,898	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$871	\$673	\$514
Revenue Collected During FY 18:	\$1,813,320	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,716,267	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$746	\$872	\$694
Per Capita Expenditures:	\$706	\$841	\$704
Revenues over (under) Expenditures:	\$97,053	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	129.23%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,217,972	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$912	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$574,450	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$277,468	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
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:	Wayne City Village		
Unit Code:	096/050/32	County:	Wayne
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,542,196		
Equalized Assessed Valuation:	\$10,949,944		
Population:	1,015		
Employees:			
Full Time:	7		
Part Time:	29		
Salaries Paid:	\$376,561		

Blended Component Units
Number Submitted = 1
Wayne City Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$611,563	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$603	\$673	\$514
Revenue Collected During FY 18:	\$533,597	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$596,328	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$526	\$872	\$694
Per Capita Expenditures:	\$588	\$841	\$704
Revenues over (under) Expenditures:	-\$62,731	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	101.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$603,832	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$595	\$718	\$539

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$702,186	-\$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:	\$832,342	\$13,729,977	\$2,917,395
Per Capita Debt:	\$820	\$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:	\$3,548,439	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3,496	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,119,981	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,041,277	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1,103	\$550	\$393
Per Capita Expenditures:	\$1,026	\$502	\$369
Operating Income (loss):	\$78,704	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	343.05%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,572,143	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$3,519	\$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:	Waynesville Village		
Unit Code:	020/035/32	County:	Dewitt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$422,336		
Equalized Assessed Valuation:	\$2,528,425		
Population:	424		
Employees:			
Full Time:			
Part Time:	21		
Salaries Paid:	\$61,475		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$183,448	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$433	\$1,048	\$581
Revenue Collected During FY 18:	\$110,013	\$310,057	\$126,093
Expenditures During FY 18:	\$141,404	\$288,976	\$119,948
Per Capita Revenue:	\$259	\$884	\$338
Per Capita Expenditures:	\$334	\$828	\$325
Revenues over (under) Expenditures:	-\$31,391	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	106.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$151,171	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$357	\$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:	\$12,868	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$138,303	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$400,000	\$408,875	\$34,803
Per Capita Debt:	\$943	\$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:	\$313.496	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$739	\$2,410	\$1,081
Revenue Collected During FY 18:	\$120.829	\$259,125	\$96,372
Expenditures During FY 18:	\$102.489	\$253,615	\$101,344
Per Capita Revenue:	\$285	\$670	\$266
Per Capita Expenditures:	\$242	\$690	\$274
Operating Income (loss):	\$18.340	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	324.64%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$332.722	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$785	\$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:	Weldon Village		
Unit Code:	020/040/32	County:	Dewitt
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,851,516		
Equalized Assessed Valuation:	\$3,491,372		
Population:	429		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$74,926	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$114,735	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$267	\$1,048	\$581
Revenue Collected During FY 18:	\$135,377	\$310,057	\$126,093
Expenditures During FY 18:	\$128,191	\$288,976	\$119,948
Per Capita Revenue:	\$316	\$884	\$338
Per Capita Expenditures:	\$299	\$828	\$325
Revenues over (under) Expenditures:	\$7,186	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	90.61%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$116,153	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$271	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,322	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$63,831	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$279,262	\$408,875	\$34,803
Per Capita Debt:	\$651	\$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:	\$353.013	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$823	\$2,410	\$1,081
Revenue Collected During FY 18:	\$160.208	\$259,125	\$96,372
Expenditures During FY 18:	\$110.693	\$253,615	\$101,344
Per Capita Revenue:	\$373	\$670	\$266
Per Capita Expenditures:	\$258	\$690	\$274
Operating Income (loss):	\$49.515	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	368.85%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$408.296	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$952	\$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:	Wellington Village		
Unit Code:	038/110/32	County:	Iroquois
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$166,685		
Equalized Assessed Valuation:	\$1,135,747		
Population:	264		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$18,182		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,278	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$156	\$1,048	\$581
Revenue Collected During FY 18:	\$67,537	\$310,057	\$126,093
Expenditures During FY 18:	\$59,299	\$288,976	\$119,948
Per Capita Revenue:	\$256	\$884	\$338
Per Capita Expenditures:	\$225	\$828	\$325
Revenues over (under) Expenditures:	\$8,238	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	91.58%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$54,308	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$206	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$34,848	\$6,514	\$
Total Unreserved Funds:	\$19,460	\$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:	\$152,500	\$408,875	\$34,803
Per Capita Debt:	\$578	\$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:	\$3.967	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$15	\$2,410	\$1,081
Revenue Collected During FY 18:	\$41.343	\$259,125	\$96,372
Expenditures During FY 18:	\$41.309	\$253,615	\$101,344
Per Capita Revenue:	\$157	\$670	\$266
Per Capita Expenditures:	\$156	\$690	\$274
Operating Income (loss):	\$34	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	-1.91%	411.99%	339.59%
Ending Retained Earnings for FY 17:	-\$791	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	-\$3	\$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:	Wenona City		
Unit Code:	059/040/30	County:	Marshall
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,325,574		
Equalized Assessed Valuation:	\$10,279,984		
Population:	1,056		
Employees:			
Full Time:	4		
Part Time:	25		
Salaries Paid:	\$286,867		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$163,137	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$154	\$673	\$514
Revenue Collected During FY 18:	\$1,218,372	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$499,851	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,154	\$872	\$694
Per Capita Expenditures:	\$473	\$841	\$704
Revenues over (under) Expenditures:	\$718,521	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	45.24%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$226,116	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$214	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,324	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$111,792	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$240,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$227	\$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:	\$2,135,234	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,022	\$1,692	\$1,322
Revenue Collected During FY 18:	\$397,976	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$550,803	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$377	\$550	\$393
Per Capita Expenditures:	\$522	\$502	\$369
Operating Income (loss):	-\$152,827	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	357.60%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,969,649	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,865	\$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:	Wenonah Village		
Unit Code:	068/095/32	County:	Montgomery
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,744		
Equalized Assessed Valuation:	\$589,860		
Population:	37		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,320		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,070	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,407	\$1,048	\$581
Revenue Collected During FY 18:	\$10,284	\$310,057	\$126,093
Expenditures During FY 18:	\$10,743	\$288,976	\$119,948
Per Capita Revenue:	\$278	\$884	\$338
Per Capita Expenditures:	\$290	\$828	\$325
Revenues over (under) Expenditures:	-\$459	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	480.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$51,611	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,395	\$1,078	\$585

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,514	\$
Total Unreserved Funds:	\$43,199	\$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:	West Brooklyn Village		
Unit Code:	052/065/32	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$241,350		
Equalized Assessed Valuation:	\$1,381,015		
Population:	142		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$12,435	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$228,059	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,606	\$1,048	\$581
Revenue Collected During FY 18:	\$45,493	\$310,057	\$126,093
Expenditures During FY 18:	\$29,015	\$288,976	\$119,948
Per Capita Revenue:	\$320	\$884	\$338
Per Capita Expenditures:	\$204	\$828	\$325
Revenues over (under) Expenditures:	\$16,478	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	842.80%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$244,537	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,722	\$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:	\$50,570	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$193,967	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
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:	\$173.301	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.220	\$2,410	\$1,081
Revenue Collected During FY 18:	\$40.591	\$259,125	\$96,372
Expenditures During FY 18:	\$37.701	\$253,615	\$101,344
Per Capita Revenue:	\$286	\$670	\$266
Per Capita Expenditures:	\$266	\$690	\$274
Operating Income (loss):	\$2.890	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	467.34%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$176.191	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.241	\$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:	West Chicago City		
Unit Code:	022/115/30	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,059,193		
Equalized Assessed Valuation:	\$683,291,875		
Population:	27,086		
Employees:			
Full Time:	110		
Part Time:	1		
Salaries Paid:	\$11,042,492		

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:	\$14,153,203	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$523	\$548	\$516
Revenue Collected During FY 18:	\$19,160,354	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$18,162,005	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$707	\$1,126	\$1,099
Per Capita Expenditures:	\$671	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$998,349	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	83.42%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$15,151,552	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$559	\$580	\$518

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,944,399	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$15,056,308	-\$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:	\$46,650,521	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,722	\$2,479	\$1,921
General Obligation Debt over EAV:	0.00%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$105,249,026	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$3.886	\$1,462	\$1,218
Revenue Collected During FY 18:	\$5,030,255	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$13,886,840	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$186	\$455	\$319
Per Capita Expenditures:	\$513	\$427	\$321
Operating Income (loss):	-\$8,856,585	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	681.91%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$94,695,422	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$3.496	\$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:	West City Village		
Unit Code:	028/065/32	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,706,365		
Equalized Assessed Valuation:	\$13,557,844		
Population:	650		
Employees:			
Full Time:	68		
Part Time:			
Salaries Paid:	\$966,649		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,736,812	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$7,287	\$1,048	\$581
Revenue Collected During FY 18:	\$2,289,621	\$310,057	\$126,093
Expenditures During FY 18:	\$2,074,092	\$288,976	\$119,948
Per Capita Revenue:	\$3,522	\$884	\$338
Per Capita Expenditures:	\$3,191	\$828	\$325
Revenues over (under) Expenditures:	\$215,529	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	204.63%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$4,244,127	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$6,529	\$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:	\$1,994,634	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$1,845,888	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$261,171	\$408,875	\$34,803
Per Capita Debt:	\$402	\$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:	\$1,283,919	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,975	\$2,410	\$1,081
Revenue Collected During FY 18:	\$298,106	\$259,125	\$96,372
Expenditures During FY 18:	\$391,887	\$253,615	\$101,344
Per Capita Revenue:	\$459	\$670	\$266
Per Capita Expenditures:	\$603	\$690	\$274
Operating Income (loss):	-\$93,781	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	494.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,939,318	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,984	\$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:	West Dundee Village		
Unit Code:	045/105/32	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,126,299		
Equalized Assessed Valuation:	\$239,417,056		
Population:	7,331		
Employees:			
Full Time:	53		
Part Time:	58		
Salaries Paid:	\$5,228,208		

Blended Component Units

Number Submitted = 2
 Village of West Dundee Firefighters' Pension Fund
 Village of West Dundee Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,997,179	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,227	\$673	\$514
Revenue Collected During FY 18:	\$12,059,124	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$11,272,318	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,645	\$872	\$694
Per Capita Expenditures:	\$1,538	\$841	\$704
Revenues over (under) Expenditures:	\$786,806	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	73.35%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,268,322	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,128	\$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:	\$195,046	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$823,151	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$28,804,087	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,929	\$1,752	\$798
General Obligation Debt over EAV:	4.33%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$19,642,912	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2.679	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,377,927	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,121,733	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$461	\$550	\$393
Per Capita Expenditures:	\$426	\$502	\$369
Operating Income (loss):	\$256.194	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	609.74%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$19,034,421	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.596	\$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:	West Frankfort City		
Unit Code:	028/070/30	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,412,937		
Equalized Assessed Valuation:	\$55,638,927		
Population:	8,182		
Employees:			
Full Time:		52	
Part Time:		40	
Salaries Paid:		\$3,169,012	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,285,820	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,135	\$673	\$514
Revenue Collected During FY 18:	\$7,375,476	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$7,958,586	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$901	\$872	\$694
Per Capita Expenditures:	\$973	\$841	\$704
Revenues over (under) Expenditures:	-\$583,110	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	105.25%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$8,376,575	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,024	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,531,211	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$852,621	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,908,092	\$13,729,977	\$2,917,395
Per Capita Debt:	\$355	\$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:	\$16,043,325	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,961	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,655,238	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,406,583	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$569	\$550	\$393
Per Capita Expenditures:	\$294	\$502	\$369
Operating Income (loss):	\$2,248,655	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	773.63%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$18,618,115	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,275	\$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:	West Peoria City
Unit Code:	072/080/30
County:	Peoria
Fiscal Year End:	4/30/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$2,955,941
Equalized Assessed Valuation:	\$41,692,362
Population:	4,608
Employees:	
Full Time:	6
Part Time:	19
Salaries Paid:	\$301,852

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,796,544	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,258	\$673	\$514
Revenue Collected During FY 18:	\$2,068,788	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$2,604,024	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$449	\$872	\$694
Per Capita Expenditures:	\$565	\$841	\$704
Revenues over (under) Expenditures:	-\$535,236	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	202.05%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,261,308	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$1,142	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$558,082	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$4,734,838	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
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 Less Than 1,000

Local Government Profile

Unit Name:	West Point Village		
Unit Code:	034/080/32	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$202,625		
Equalized Assessed Valuation:	\$443,421		
Population:	178		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$11,803		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$107,001	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$601	\$1,048	\$581
Revenue Collected During FY 18:	\$39,565	\$310,057	\$126,093
Expenditures During FY 18:	\$36,877	\$288,976	\$119,948
Per Capita Revenue:	\$222	\$884	\$338
Per Capita Expenditures:	\$207	\$828	\$325
Revenues over (under) Expenditures:	\$2,688	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	297.45%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$109,689	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$616	\$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:	\$22,013	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$87,676	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$15,863	\$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:	\$722.633	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.060	\$2,410	\$1,081
Revenue Collected During FY 18:	\$88.293	\$259,125	\$96,372
Expenditures During FY 18:	\$92.902	\$253,615	\$101,344
Per Capita Revenue:	\$496	\$670	\$266
Per Capita Expenditures:	\$522	\$690	\$274
Operating Income (loss):	-\$4.609	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	772.88%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$718.024	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.034	\$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:	West Salem Village		
Unit Code:	024/025/32	County:	Edwards
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$869,000		
Equalized Assessed Valuation:	\$4,072,550		
Population:	890		
Employees:			
Full Time:	4		
Part Time:	20		
Salaries Paid:	\$187,231		

Blended Component Units
Number Submitted = 1 West Salem Sanitary District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$331,471	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$372	\$1,048	\$581
Revenue Collected During FY 18:	\$427,244	\$310,057	\$126,093
Expenditures During FY 18:	\$406,390	\$288,976	\$119,948
Per Capita Revenue:	\$480	\$884	\$338
Per Capita Expenditures:	\$457	\$828	\$325
Revenues over (under) Expenditures:	\$20,854	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	88.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$358,525	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$403	\$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:	\$181,149	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$177,376	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$148,000	\$408,875	\$34,803
Per Capita Debt:	\$166	\$965	\$78
General Obligation Debt over EAV:	3.09%	0.26%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$782.327	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$879	\$2,410	\$1,081
Revenue Collected During FY 18:	\$261.518	\$259,125	\$96,372
Expenditures During FY 18:	\$252.417	\$253,615	\$101,344
Per Capita Revenue:	\$294	\$670	\$266
Per Capita Expenditures:	\$284	\$690	\$274
Operating Income (loss):	\$9.101	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	311.08%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$785.228	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$882	\$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:	Westchester Village		
Unit Code:	016/580/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,908,357		
Equalized Assessed Valuation:	\$536,677,571		
Population:	16,729		
Employees:			
Full Time:		98	
Part Time:		20	
Salaries Paid:		\$7,773,111	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,867,103	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$231	\$673	\$514
Revenue Collected During FY 18:	\$15,935,518	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$16,330,023	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$953	\$872	\$694
Per Capita Expenditures:	\$976	\$841	\$704
Revenues over (under) Expenditures:	-\$394,505	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	23.27%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,800,611	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$227	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$890,852	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$41,017,808	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$53,938,884	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,224	\$1,752	\$798
General Obligation Debt over EAV:	0.57%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,066,587	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$542	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,146,096	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,951,620	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$427	\$550	\$393
Per Capita Expenditures:	\$416	\$502	\$369
Operating Income (loss):	\$194,476	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	133.22%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$9,261,063	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$554	\$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:	Western Springs Village		
Unit Code:	016/585/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,954,231		
Equalized Assessed Valuation:	\$769,469,997		
Population:	12,975		
Employees:			
Full Time:	68		
Part Time:	6		
Salaries Paid:	\$6,649,279		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,306,288	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$486	\$673	\$514
Revenue Collected During FY 18:	\$13,580,074	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$12,334,463	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,047	\$872	\$694
Per Capita Expenditures:	\$951	\$841	\$704
Revenues over (under) Expenditures:	\$1,245,611	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	54.67%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,743,346	\$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:	\$3,384,764	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$8,164,899	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$40,617,509	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,130	\$1,752	\$798
General Obligation Debt over EAV:	1.49%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$8,438,055	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$650	\$1,692	\$1,322
Revenue Collected During FY 18:	\$4,470,847	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,962,612	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$345	\$550	\$393
Per Capita Expenditures:	\$305	\$502	\$369
Operating Income (loss):	\$508,235	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	220.02%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$8,718,474	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$672	\$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:	Westfield Village		
Unit Code:	012/025/32	County:	Clark
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,083,800		
Equalized Assessed Valuation:	\$3,090,402		
Population:	601		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$89,654		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$128,720	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$214	\$1,048	\$581
Revenue Collected During FY 18:	\$290,568	\$310,057	\$126,093
Expenditures During FY 18:	\$298,527	\$288,976	\$119,948
Per Capita Revenue:	\$483	\$884	\$338
Per Capita Expenditures:	\$497	\$828	\$325
Revenues over (under) Expenditures:	-\$7,959	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	45.73%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$136,528	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$227	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,646	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$212,618	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$174,977	\$408,875	\$34,803
Per Capita Debt:	\$291	\$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:	\$541.933	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$902	\$2,410	\$1,081
Revenue Collected During FY 18:	\$108.736	\$259,125	\$96,372
Expenditures During FY 18:	\$92.913	\$253,615	\$101,344
Per Capita Revenue:	\$181	\$670	\$266
Per Capita Expenditures:	\$155	\$690	\$274
Operating Income (loss):	\$15.823	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	595.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$552.975	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$920	\$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:	Westmont Village		
Unit Code:	022/120/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$79,126,000		
Equalized Assessed Valuation:	\$839,446,499		
Population:	24,756		
Employees:			
Full Time:	104		
Part Time:	135		
Salaries Paid:	\$12,383,210		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$18,721,643	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$756	\$673	\$514
Revenue Collected During FY 18:	\$30,534,800	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$24,622,032	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,233	\$872	\$694
Per Capita Expenditures:	\$995	\$841	\$704
Revenues over (under) Expenditures:	\$5,912,768	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	82.46%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$20,304,343	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$820	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,685,273	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$15,210,315	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$56,109,608	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,267	\$1,752	\$798
General Obligation Debt over EAV:	1.81%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$15,741,414	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$636	\$1,692	\$1,322
Revenue Collected During FY 18:	\$7,798,881	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$6,454,470	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$315	\$550	\$393
Per Capita Expenditures:	\$261	\$502	\$369
Operating Income (loss):	\$1,344,411	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	260.58%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$16,818,786	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$679	\$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:	Westville Village		
Unit Code:	092/105/32	County:	Vermilion
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,725,644		
Equalized Assessed Valuation:	\$22,865,502		
Population:	3,202		
Employees:			
Full Time:	13		
Part Time:	23		
Salaries Paid:	\$562,813		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$368,354	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$115	\$673	\$514
Revenue Collected During FY 18:	\$912,551	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$891,363	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$285	\$872	\$694
Per Capita Expenditures:	\$278	\$841	\$704
Revenues over (under) Expenditures:	\$21,188	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	46.78%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$416,982	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$130	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$86,689	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$330,293	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$442,808	\$13,729,977	\$2,917,395
Per Capita Debt:	\$138	\$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:	\$3,628,195	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,133	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,843,763	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,688,342	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$576	\$550	\$393
Per Capita Expenditures:	\$527	\$502	\$369
Operating Income (loss):	\$155,421	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	224.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,783,616	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,182	\$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:	Wheaton City		
Unit Code:	022/125/30	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$179,089,881		
Equalized Assessed Valuation:	\$2,213,327,745		
Population:	53,373		
Employees:			
Full Time:	231		
Part Time:	54		
Salaries Paid:	\$40,007,839		

Blended Component Units

Number Submitted = 2
Firefighters' Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,186,729	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$434	\$548	\$516
Revenue Collected During FY 18:	\$86,404,527	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$74,008,853	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,619	\$1,126	\$1,099
Per Capita Expenditures:	\$1,387	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$12,395,674	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	37.57%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$27,804,471	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$521	\$580	\$518

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,641,328	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$10,130,958	-\$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:	\$26,125,000	\$133,916,165	\$70,239,988
Per Capita Debt:	\$489	\$2,479	\$1,921
General Obligation Debt over EAV:	1.18%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$50,463,036	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$945	\$1,462	\$1,218
Revenue Collected During FY 18:	\$31,107,652	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$31,349,691	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$583	\$455	\$319
Per Capita Expenditures:	\$587	\$427	\$321
Operating Income (loss):	-\$242,039	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	167.63%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$52,550,874	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$985	\$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:	Wheeler Village		
Unit Code:	040/030/32	County:	Jasper
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$25,909		
Equalized Assessed Valuation:	\$534,852		
Population:	119		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$5,175		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,775	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,217	\$1,048	\$581
Revenue Collected During FY 18:	\$30,069	\$310,057	\$126,093
Expenditures During FY 18:	\$18,998	\$288,976	\$119,948
Per Capita Revenue:	\$253	\$884	\$338
Per Capita Expenditures:	\$160	\$828	\$325
Revenues over (under) Expenditures:	\$11,071	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	820.33%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$155,846	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,310	\$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:	\$7,193	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$148,653	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
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:	Wheeling Village		
Unit Code:	016/595/32	County:	Cook
Fiscal Year End:	12/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$85,748,423		
Equalized Assessed Valuation:	\$956,907,944		
Population:	37,648		
Employees:			
	Full Time:	216	
	Part Time:	7	
	Salaries Paid:	\$22,541,034	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,334,492	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$434	\$548	\$516
Revenue Collected During FY 18:	\$43,276,226	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$38,921,977	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,149	\$1,126	\$1,099
Per Capita Expenditures:	\$1,034	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$4,354,249	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	42.70%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$16,618,100	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$441	\$580	\$518

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,252,824	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$8,310,287	-\$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:	\$54,447,903	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,446	\$2,479	\$1,921
General Obligation Debt over EAV:	5.02%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$54,325,750	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1,443	\$1,462	\$1,218
Revenue Collected During FY 18:	\$10,071,044	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$8,098,932	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$268	\$455	\$319
Per Capita Expenditures:	\$215	\$427	\$321
Operating Income (loss):	\$1,972,112	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	654.65%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$53,019,339	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1,408	\$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:	White City Village		
Unit Code:	056/125/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$317,350		
Equalized Assessed Valuation:	\$1,949,167		
Population:	232		
Employees:			
Full Time:			
Part Time:	14		
Salaries Paid:	\$28,876		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,018	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$483	\$1,048	\$581
Revenue Collected During FY 18:	\$53,390	\$310,057	\$126,093
Expenditures During FY 18:	\$56,426	\$288,976	\$119,948
Per Capita Revenue:	\$230	\$884	\$338
Per Capita Expenditures:	\$243	\$828	\$325
Revenues over (under) Expenditures:	-\$3,036	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	193.14%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$108,982	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$470	\$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:	\$103,728	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$5,254	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$240,000	\$408,875	\$34,803
Per Capita Debt:	\$1,034	\$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:	\$487.134	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$2.100	\$2,410	\$1,081
Revenue Collected During FY 18:	\$134.006	\$259,125	\$96,372
Expenditures During FY 18:	\$204.137	\$253,615	\$101,344
Per Capita Revenue:	\$578	\$670	\$266
Per Capita Expenditures:	\$880	\$690	\$274
Operating Income (loss):	-\$70.131	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	204.28%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$417.003	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.797	\$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:	White Hall City		
Unit Code:	031/045/30	County:	Greene
Fiscal Year End:	4/30/2018		
Accounting Method:	Combination		
Appropriation or Budget:	\$5,065,000		
Equalized Assessed Valuation:	\$16,704,387		
Population:	2,520		
Employees:			
Full Time:	23		
Part Time:	27		
Salaries Paid:	\$878,270		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$234,604	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$93	\$673	\$514
Revenue Collected During FY 18:	\$1,045,194	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$980,915	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$415	\$872	\$694
Per Capita Expenditures:	\$389	\$841	\$704
Revenues over (under) Expenditures:	\$64,279	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	30.47%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$298,883	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$119	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,142	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$236,741	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$868,971	\$13,729,977	\$2,917,395
Per Capita Debt:	\$345	\$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:	\$4,057,266	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,610	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,085,512	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,756,816	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$828	\$550	\$393
Per Capita Expenditures:	\$697	\$502	\$369
Operating Income (loss):	\$328,696	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	249.65%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,385,962	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,740	\$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:	Williamsfield Village		
Unit Code:	048/070/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$577,543		
Equalized Assessed Valuation:	\$6,258,192		
Population:	600		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$92,871		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$272,321	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$454	\$1,048	\$581
Revenue Collected During FY 18:	\$257,329	\$310,057	\$126,093
Expenditures During FY 18:	\$258,180	\$288,976	\$119,948
Per Capita Revenue:	\$429	\$884	\$338
Per Capita Expenditures:	\$430	\$828	\$325
Revenues over (under) Expenditures:	-\$851	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	105.15%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$271,470	\$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:	\$54,000	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$217,470	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$154,305	\$408,875	\$34,803
Per Capita Debt:	\$257	\$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:	\$753.331	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.256	\$2,410	\$1,081
Revenue Collected During FY 18:	\$210.917	\$259,125	\$96,372
Expenditures During FY 18:	\$187.829	\$253,615	\$101,344
Per Capita Revenue:	\$352	\$670	\$266
Per Capita Expenditures:	\$313	\$690	\$274
Operating Income (loss):	\$23.088	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	413.36%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$776.419	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.294	\$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:	Williamson Village		
Unit Code:	057/125/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$164,500		
Equalized Assessed Valuation:	\$1,213,140		
Population:	230		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,365		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$131,670	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$572	\$1,048	\$581
Revenue Collected During FY 18:	\$62,558	\$310,057	\$126,093
Expenditures During FY 18:	\$33,954	\$288,976	\$119,948
Per Capita Revenue:	\$272	\$884	\$338
Per Capita Expenditures:	\$148	\$828	\$325
Revenues over (under) Expenditures:	\$28,604	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	472.03%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$160,274	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$697	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,734	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$149,540	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
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:	Williamsville Village		
Unit Code:	083/130/32	County:	Sangamon
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,427,477		
Equalized Assessed Valuation:	\$30,467,902		
Population:	1,476		
Employees:			
Full Time:	12		
Part Time:	7		
Salaries Paid:	\$646,927		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$921,155	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$624	\$673	\$514
Revenue Collected During FY 18:	\$1,671,144	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,594,598	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,132	\$872	\$694
Per Capita Expenditures:	\$1,080	\$841	\$704
Revenues over (under) Expenditures:	\$76,546	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	70.83%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,129,495	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$765	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$246,585	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$872,993	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,914,789	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,975	\$1,752	\$798
General Obligation Debt over EAV:	8.81%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,519,217	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.062	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,893,453	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,989,583	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$1.283	\$550	\$393
Per Capita Expenditures:	\$1.348	\$502	\$369
Operating Income (loss):	-\$96,130	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	215.69%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,291,293	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2.907	\$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:	Willisville Village		
Unit Code:	073/035/32	County:	Perry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,738,220		
Equalized Assessed Valuation:	\$2,269,020		
Population:	694		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$109,756		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$166,211	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$239	\$1,048	\$581
Revenue Collected During FY 18:	\$261,318	\$310,057	\$126,093
Expenditures During FY 18:	\$201,745	\$288,976	\$119,948
Per Capita Revenue:	\$377	\$884	\$338
Per Capita Expenditures:	\$291	\$828	\$325
Revenues over (under) Expenditures:	\$59,573	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	111.92%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$225,784	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$325	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,859	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$159,925	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
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:	\$388.164	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$559	\$2,410	\$1,081
Revenue Collected During FY 18:	\$174.151	\$259,125	\$96,372
Expenditures During FY 18:	\$183.619	\$253,615	\$101,344
Per Capita Revenue:	\$251	\$670	\$266
Per Capita Expenditures:	\$265	\$690	\$274
Operating Income (loss):	-\$9.468	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	206.24%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$378.696	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$546	\$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:	Willow Hill Village		
Unit Code:	040/035/32	County:	Jasper
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$164,865		
Equalized Assessed Valuation:	\$1,058,628		
Population:	230		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$10,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$313,462	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,363	\$1,048	\$581
Revenue Collected During FY 18:	\$84,950	\$310,057	\$126,093
Expenditures During FY 18:	\$53,114	\$288,976	\$119,948
Per Capita Revenue:	\$369	\$884	\$338
Per Capita Expenditures:	\$231	\$828	\$325
Revenues over (under) Expenditures:	\$31,836	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	650.11%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$345,298	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,501	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,110	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$324,189	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$136,000	\$408,875	\$34,803
Per Capita Debt:	\$591	\$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:	\$994.065	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$4.322	\$2,410	\$1,081
Revenue Collected During FY 18:	\$69.886	\$259,125	\$96,372
Expenditures During FY 18:	\$96.509	\$253,615	\$101,344
Per Capita Revenue:	\$304	\$670	\$266
Per Capita Expenditures:	\$420	\$690	\$274
Operating Income (loss):	-\$26.623	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1002.44%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$967.442	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$4.206	\$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:	Willow Springs Village		
Unit Code:	016/600/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,630,067		
Equalized Assessed Valuation:	\$197,372,470		
Population:	5,524		
Employees:			
Full Time:		20	
Part Time:		41	
Salaries Paid:		\$1,580,997	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$566,585	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$103	\$673	\$514
Revenue Collected During FY 18:	\$8,287,856	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,492,545	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,500	\$872	\$694
Per Capita Expenditures:	\$994	\$841	\$704
Revenues over (under) Expenditures:	\$2,795,311	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	36.51%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,005,312	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$363	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,178,306	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$16,470,470	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$10,535,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,907	\$1,752	\$798
General Obligation Debt over EAV:	1.40%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$3,291,524	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$596	\$1,692	\$1,322
Revenue Collected During FY 18:	\$555.657	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$383.621	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$101	\$550	\$393
Per Capita Expenditures:	\$69	\$502	\$369
Operating Income (loss):	\$172.036	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	902.86%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$3,463,560	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$627	\$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:	Willowbrook Village		
Unit Code:	022/130/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,270,932		
Equalized Assessed Valuation:	\$438,994,073		
Population:	8,540		
Employees:			
Full Time:		38	
Part Time:		6	
Salaries Paid:		\$4,008,482	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,694,305	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$784	\$673	\$514
Revenue Collected During FY 18:	\$10,214,699	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$9,599,436	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,196	\$872	\$694
Per Capita Expenditures:	\$1,124	\$841	\$704
Revenues over (under) Expenditures:	\$615,263	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	64.80%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$6,220,108	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$728	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,411,724	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$2,544,020	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$15,367,575	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,799	\$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:	\$5,196,566	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$608	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,490,091	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,496,606	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$409	\$550	\$393
Per Capita Expenditures:	\$409	\$502	\$369
Operating Income (loss):	-\$6,515	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	147.08%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,142,706	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$602	\$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:	Wilmette Village		
Unit Code:	016/605/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$71,255,065		
Equalized Assessed Valuation:	\$1,962,817,002		
Population:	27,087		
Employees:			
Full Time:	209		
Part Time:	66		
Salaries Paid:	\$20,868,477		

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,552,573	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$611	\$548	\$516
Revenue Collected During FY 18:	\$39,469,681	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$38,040,537	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$1,457	\$1,126	\$1,099
Per Capita Expenditures:	\$1,404	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$1,429,144	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	49.77%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$18,931,717	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$699	\$580	\$518

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,094,836	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$46,481,274	-\$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:	\$153,202,325	\$133,916,165	\$70,239,988
Per Capita Debt:	\$5,656	\$2,479	\$1,921
General Obligation Debt over EAV:	3.56%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$58,737,695	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$2.168	\$1,462	\$1,218
Revenue Collected During FY 18:	\$14,050,907	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$11,043,570	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$519	\$455	\$319
Per Capita Expenditures:	\$408	\$427	\$321
Operating Income (loss):	\$3,007,337	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	538.67%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$59,488,298	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$2.196	\$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:	Wilmington City		
Unit Code:	099/120/30	County:	Will
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$19,251,716		
Equalized Assessed Valuation:	\$135,706,732		
Population:	5,724		
Employees:			
Full Time:	41		
Part Time:	23		
Salaries Paid:	\$2,532,943		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$877,298	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$153	\$673	\$514
Revenue Collected During FY 18:	\$6,805,298	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$6,679,990	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,189	\$872	\$694
Per Capita Expenditures:	\$1,167	\$841	\$704
Revenues over (under) Expenditures:	\$125,308	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	14.98%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,000,404	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$175	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$583,279	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$814,847	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$10,366,638	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,811	\$1,752	\$798
General Obligation Debt over EAV:	7.06%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$11,528,244	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,014	\$1,692	\$1,322
Revenue Collected During FY 18:	\$3,531,338	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$3,330,651	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$617	\$550	\$393
Per Capita Expenditures:	\$582	\$502	\$369
Operating Income (loss):	\$200,687	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	352.15%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$11,728,931	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,049	\$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:	Wilsonville Village		
Unit Code:	056/130/32	County:	Macoupin
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$453,000		
Equalized Assessed Valuation:	\$2,575,397		
Population:	580		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$55,149		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$175,518	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$303	\$1,048	\$581
Revenue Collected During FY 18:	\$170,920	\$310,057	\$126,093
Expenditures During FY 18:	\$264,116	\$288,976	\$119,948
Per Capita Revenue:	\$295	\$884	\$338
Per Capita Expenditures:	\$455	\$828	\$325
Revenues over (under) Expenditures:	-\$93,196	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	50.34%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$132,945	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$229	\$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:	\$35,618	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$97,327	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$45,255	\$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:	\$985.985	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.700	\$2,410	\$1,081
Revenue Collected During FY 18:	\$122.217	\$259,125	\$96,372
Expenditures During FY 18:	\$185.275	\$253,615	\$101,344
Per Capita Revenue:	\$211	\$670	\$266
Per Capita Expenditures:	\$319	\$690	\$274
Operating Income (loss):	-\$63.058	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	498.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$922.804	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.591	\$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:	Winchester City		
Unit Code:	085/040/30	County:	Scott
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,377,600		
Equalized Assessed Valuation:	\$14,561,827		
Population:	1,593		
Employees:			
Full Time:	11		
Part Time:	55		
Salaries Paid:	\$590,319		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$856,798	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$538	\$673	\$514
Revenue Collected During FY 18:	\$999,929	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,126,855	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$628	\$872	\$694
Per Capita Expenditures:	\$707	\$841	\$704
Revenues over (under) Expenditures:	-\$126,926	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	80.80%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$910,482	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$572	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$434,505	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$475,977	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,983,721	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,873	\$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:	\$3,997,525	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,509	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,165,758	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,152,390	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$732	\$550	\$393
Per Capita Expenditures:	\$723	\$502	\$369
Operating Income (loss):	\$13,368	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	348.05%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,010,893	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,518	\$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:	Windsor City		
Unit Code:	086/060/30	County:	Shelby
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,957,600		
Equalized Assessed Valuation:	\$9,216,344		
Population:	1,125		
Employees:			
Full Time:	4		
Part Time:	21		
Salaries Paid:	\$264,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$562,368	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$500	\$673	\$514
Revenue Collected During FY 18:	\$435,210	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$405,444	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$387	\$872	\$694
Per Capita Expenditures:	\$360	\$841	\$704
Revenues over (under) Expenditures:	\$29,766	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	150.42%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$609,851	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$542	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,942	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$482,909	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$215,590	\$13,729,977	\$2,917,395
Per Capita Debt:	\$192	\$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:	\$950,490	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$845	\$1,692	\$1,322
Revenue Collected During FY 18:	\$716,426	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$267,492	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$637	\$550	\$393
Per Capita Expenditures:	\$238	\$502	\$369
Operating Income (loss):	\$448,934	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	504.85%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,350,442	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,200	\$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:	Windsor Village		
Unit Code:	066/055/32	County:	Mercer
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,651,325		
Equalized Assessed Valuation:	\$7,054,299		
Population:	748		
Employees:			
Full Time:	1		
Part Time:	19		
Salaries Paid:	\$84,869		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$262,216	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$351	\$1,048	\$581
Revenue Collected During FY 18:	\$207,537	\$310,057	\$126,093
Expenditures During FY 18:	\$201,199	\$288,976	\$119,948
Per Capita Revenue:	\$277	\$884	\$338
Per Capita Expenditures:	\$269	\$828	\$325
Revenues over (under) Expenditures:	\$6,338	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	109.91%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$221,145	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$296	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,444	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$41,701	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$23,986	\$408,875	\$34,803
Per Capita Debt:	\$32	\$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:	\$372.673	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$498	\$2,410	\$1,081
Revenue Collected During FY 18:	\$61.732	\$259,125	\$96,372
Expenditures During FY 18:	\$63.353	\$253,615	\$101,344
Per Capita Revenue:	\$83	\$670	\$266
Per Capita Expenditures:	\$85	\$690	\$274
Operating Income (loss):	-\$1.621	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	660.52%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$418.461	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$559	\$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:	Winfield Village		
Unit Code:	022/135/32	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,340,771		
Equalized Assessed Valuation:	\$358,993,806		
Population:	9,820		
Employees:			
Full Time:	32		
Part Time:	5		
Salaries Paid:	\$3,099,112		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,716,044	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$378	\$673	\$514
Revenue Collected During FY 18:	\$6,520,136	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,507,096	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$664	\$872	\$694
Per Capita Expenditures:	\$561	\$841	\$704
Revenues over (under) Expenditures:	\$1,013,040	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	67.44%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$3,714,084	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$378	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,102,211	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$6,754,920	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$18,183,686	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,852	\$1,752	\$798
General Obligation Debt over EAV:	0.03%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,751,320	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,706	\$1,692	\$1,322
Revenue Collected During FY 18:	\$6,613,579	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,065,149	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$673	\$550	\$393
Per Capita Expenditures:	\$516	\$502	\$369
Operating Income (loss):	\$1,548,430	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	361.10%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$18,290,375	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,863	\$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:	Winnebago Village		
Unit Code:	101/055/32	County:	Winnebago
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,300,728		
Equalized Assessed Valuation:	\$47,548,879		
Population:	3,101		
Employees:			
Full Time:	12		
Part Time:	16		
Salaries Paid:	\$735,667		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$867,697	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$280	\$673	\$514
Revenue Collected During FY 18:	\$1,556,747	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,519,150	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$502	\$872	\$694
Per Capita Expenditures:	\$490	\$841	\$704
Revenues over (under) Expenditures:	\$37,597	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	59.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$900,292	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$290	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$328,823	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$437,202	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$8,632,754	\$13,729,977	\$2,917,395
Per Capita Debt:	\$2,784	\$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:	\$3,085,466	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$995	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,399,605	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$7,350,118	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$451	\$550	\$393
Per Capita Expenditures:	\$2,370	\$502	\$369
Operating Income (loss):	-\$5,950,513	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	-39.04%	381.86%	326.57%
Ending Retained Earnings for FY 17:	-\$2,869,257	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	-\$925	\$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:	Winnetka Village		
Unit Code:	016/610/32	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$65,703,276		
Equalized Assessed Valuation:	\$1,479,805,926		
Population:	12,504		
Employees:			
Full Time:	145		
Part Time:	10		
Salaries Paid:	\$15,683,009		

Blended Component Units
Number Submitted = 2 Firefighters Pension Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,612,708	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$1,888	\$673	\$514
Revenue Collected During FY 18:	\$24,474,065	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$23,928,115	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,957	\$872	\$694
Per Capita Expenditures:	\$1,914	\$841	\$704
Revenues over (under) Expenditures:	\$545,950	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	105.49%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$25,242,307	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$2,019	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,961,505	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$9,446,576	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$67,737,572	\$13,729,977	\$2,917,395
Per Capita Debt:	\$5,417	\$1,752	\$798
General Obligation Debt over EAV:	0.93%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$54,761.603	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$4.380	\$1,692	\$1,322
Revenue Collected During FY 18:	\$26,892.696	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$24,301.371	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$2.151	\$550	\$393
Per Capita Expenditures:	\$1.943	\$502	\$369
Operating Income (loss):	\$2,591.325	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	224.50%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$54,557.259	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$4.363	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Winslow Village		
Unit Code:	089/060/32	County:	Stephenson
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,316,000		
Equalized Assessed Valuation:	\$3,174,991		
Population:	345		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$31,956		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$595,274	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,725	\$1,048	\$581
Revenue Collected During FY 18:	\$226,762	\$310,057	\$126,093
Expenditures During FY 18:	\$112,071	\$288,976	\$119,948
Per Capita Revenue:	\$657	\$884	\$338
Per Capita Expenditures:	\$325	\$828	\$325
Revenues over (under) Expenditures:	\$114,691	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	633.50%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$709,965	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,058	\$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:	\$572,204	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$137,761	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$150,093	\$408,875	\$34,803
Per Capita Debt:	\$435	\$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:	\$1,313,074	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$3,806	\$2,410	\$1,081
Revenue Collected During FY 18:	\$149,001	\$259,125	\$96,372
Expenditures During FY 18:	\$117,260	\$253,615	\$101,344
Per Capita Revenue:	\$432	\$670	\$266
Per Capita Expenditures:	\$340	\$690	\$274
Operating Income (loss):	\$31,741	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	1146.87%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$1,344,815	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$3,898	\$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:	Winthrop Harbor Village
Unit Code:	049/210/32
County:	Lake
Fiscal Year End:	4/30/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$7,455,483
Equalized Assessed Valuation:	\$124,170,646
Population:	6,700
Employees:	
Full Time:	30
Part Time:	110
Salaries Paid:	\$2,708,230

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$685,970	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$102	\$673	\$514
Revenue Collected During FY 18:	\$5,188,292	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$5,651,713	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$774	\$872	\$694
Per Capita Expenditures:	\$844	\$841	\$704
Revenues over (under) Expenditures:	-\$463,421	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	3.94%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$222,549	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$33	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,040	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$112,509	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,390,295	\$13,729,977	\$2,917,395
Per Capita Debt:	\$208	\$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:	\$1,900,311	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$284	\$1,692	\$1,322
Revenue Collected During FY 18:	\$1,097,550	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$1,023,306	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$164	\$550	\$393
Per Capita Expenditures:	\$153	\$502	\$369
Operating Income (loss):	\$74,244	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	192.96%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$1,974,555	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$295	\$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:	Witt City		
Unit Code:	068/100/30	County:	Montgomery
Fiscal Year End:	4/15/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,174,500		
Equalized Assessed Valuation:	\$4,536,426		
Population:	903		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$156,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$105,558	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$117	\$1,048	\$581
Revenue Collected During FY 18:	\$424,577	\$310,057	\$126,093
Expenditures During FY 18:	\$407,578	\$288,976	\$119,948
Per Capita Revenue:	\$470	\$884	\$338
Per Capita Expenditures:	\$451	\$828	\$325
Revenues over (under) Expenditures:	\$16,999	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	30.07%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$122,557	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$136	\$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:	\$80,003	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$42,554	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$89,172	\$408,875	\$34,803
Per Capita Debt:	\$99	\$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:	\$949,480	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,051	\$2,410	\$1,081
Revenue Collected During FY 18:	\$301,971	\$259,125	\$96,372
Expenditures During FY 18:	\$317,143	\$253,615	\$101,344
Per Capita Revenue:	\$334	\$670	\$266
Per Capita Expenditures:	\$351	\$690	\$274
Operating Income (loss):	-\$15,172	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	294.60%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$934,308	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1,035	\$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:	Wonder Lake Village		
Unit Code:	063/107/32	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,508,000		
Equalized Assessed Valuation:	\$74,833,069		
Population:	3,971		
Employees:			
Full Time:	4		
Part Time:	31		
Salaries Paid:	\$357,049		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,456,095	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$367	\$673	\$514
Revenue Collected During FY 18:	\$1,339,533	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,081,356	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$337	\$872	\$694
Per Capita Expenditures:	\$272	\$841	\$704
Revenues over (under) Expenditures:	\$258,177	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	158.53%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$1,714,272	\$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:	\$114,049	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$1,555,770	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,984,451	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,003	\$1,752	\$798
General Obligation Debt over EAV:	2.74%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$2,224,733	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$560	\$1,692	\$1,322
Revenue Collected During FY 18:	\$984,592	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$758,246	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$248	\$550	\$393
Per Capita Expenditures:	\$191	\$502	\$369
Operating Income (loss):	\$226,346	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	323.26%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,451,079	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$617	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Wood Dale City		
Unit Code:	022/140/30	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,827,998		
Equalized Assessed Valuation:	\$555,945,717		
Population:	13,770		
Employees:			
Full Time:	96		
Part Time:	38		
Salaries Paid:	\$8,291,111		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,321,083	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$822	\$673	\$514
Revenue Collected During FY 18:	\$14,510,151	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,474,851	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,054	\$872	\$694
Per Capita Expenditures:	\$979	\$841	\$704
Revenues over (under) Expenditures:	\$1,035,300	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	87.26%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$11,757,889	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$854	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,859,109	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$10,587,331	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$51,906,507	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,770	\$1,752	\$798
General Obligation Debt over EAV:	0.15%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,186,308	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,611	\$1,692	\$1,322
Revenue Collected During FY 18:	\$9,470,934	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$9,484,116	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$688	\$550	\$393
Per Capita Expenditures:	\$689	\$502	\$369
Operating Income (loss):	-\$13,182	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	230.84%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$21,893,126	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,590	\$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:	Wood River City		
Unit Code:	057/130/30	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,079,821		
Equalized Assessed Valuation:	\$123,576,965		
Population:	10,657		
Employees:			
	Full Time:	63	
	Part Time:	130	
	Salaries Paid:	\$5,169,012	

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:	\$5,817,950	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$546	\$673	\$514
Revenue Collected During FY 18:	\$13,418,752	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$13,792,297	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$1,259	\$872	\$694
Per Capita Expenditures:	\$1,294	\$841	\$704
Revenues over (under) Expenditures:	-\$373,545	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	40.78%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$5,623,927	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$528	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,069,772	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$13,725,738	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,528,274	\$13,729,977	\$2,917,395
Per Capita Debt:	\$706	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22,066,327	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$2,071	\$1,692	\$1,322
Revenue Collected During FY 18:	\$5,389,647	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$5,652,366	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$506	\$550	\$393
Per Capita Expenditures:	\$530	\$502	\$369
Operating Income (loss):	-\$262,719	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	386.83%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$21,864,778	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,052	\$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:	Woodhull Village		
Unit Code:	037/080/32	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,035,700		
Equalized Assessed Valuation:	\$12,607,566		
Population:	811		
Employees:			
Full Time:	3		
Part Time:	8		
Salaries Paid:	\$219,433		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$254,445	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$314	\$1,048	\$581
Revenue Collected During FY 18:	\$518,952	\$310,057	\$126,093
Expenditures During FY 18:	\$452,018	\$288,976	\$119,948
Per Capita Revenue:	\$640	\$884	\$338
Per Capita Expenditures:	\$557	\$828	\$325
Revenues over (under) Expenditures:	\$66,934	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	85.10%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$384,663	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$474	\$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:	\$66,107	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$318,556	-\$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:	\$514,425	\$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:	\$737.719	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$910	\$2,410	\$1,081
Revenue Collected During FY 18:	\$291.625	\$259,125	\$96,372
Expenditures During FY 18:	\$274.455	\$253,615	\$101,344
Per Capita Revenue:	\$360	\$670	\$266
Per Capita Expenditures:	\$338	\$690	\$274
Operating Income (loss):	\$17.170	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	275.13%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$755.105	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$931	\$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:	Woodland Village		
Unit Code:	038/115/32	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$257,950		
Equalized Assessed Valuation:	\$1,827,896		
Population:	324		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$25,755		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$207,955	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$642	\$1,048	\$581
Revenue Collected During FY 18:	\$78,294	\$310,057	\$126,093
Expenditures During FY 18:	\$51,552	\$288,976	\$119,948
Per Capita Revenue:	\$242	\$884	\$338
Per Capita Expenditures:	\$159	\$828	\$325
Revenues over (under) Expenditures:	\$26,742	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	430.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$221,801	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$685	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,942	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$180,859	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$22.208	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$69	\$2,410	\$1,081
Revenue Collected During FY 18:	\$47.212	\$259,125	\$96,372
Expenditures During FY 18:	\$61.970	\$253,615	\$101,344
Per Capita Revenue:	\$146	\$670	\$266
Per Capita Expenditures:	\$191	\$690	\$274
Operating Income (loss):	-\$14.758	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	32.83%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$20.346	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$63	\$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:	Woodlawn Village		
Unit Code:	041/050/32	County:	Jefferson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$104,598		
Equalized Assessed Valuation:	\$4,028,997		
Population:	698		
Employees:			
Full Time:	4		
Part Time:	10		
Salaries Paid:	\$216,160		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$129,328	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	-\$185	\$1,048	\$581
Revenue Collected During FY 18:	\$178,916	\$310,057	\$126,093
Expenditures During FY 18:	\$201,226	\$288,976	\$119,948
Per Capita Revenue:	\$256	\$884	\$338
Per Capita Expenditures:	\$288	\$828	\$325
Revenues over (under) Expenditures:	-\$22,310	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	-75.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	-\$151,638	\$394,691	\$203,063
Per Capita Ending Fund Balance:	-\$217	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,640	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$169,278	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,240,194	\$408,875	\$34,803
Per Capita Debt:	\$1,777	\$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:	\$1,344,958	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1,927	\$2,410	\$1,081
Revenue Collected During FY 18:	\$728,523	\$259,125	\$96,372
Expenditures During FY 18:	\$724,597	\$253,615	\$101,344
Per Capita Revenue:	\$1,044	\$670	\$266
Per Capita Expenditures:	\$1,038	\$690	\$274
Operating Income (loss):	\$3,926	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	279.74%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$2,026,979	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$2,904	\$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:	Woodridge Village		
Unit Code:	022/145/32	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,767,407		
Equalized Assessed Valuation:	\$1,221,439,936		
Population:	32,971		
Employees:			
Full Time:	118		
Part Time:	8		
Salaries Paid:	\$11,730,970		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,057,154	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$912	\$548	\$516
Revenue Collected During FY 18:	\$22,429,460	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$22,306,887	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$680	\$1,126	\$1,099
Per Capita Expenditures:	\$677	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$122,573	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	134.01%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$29,892,543	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$907	\$580	\$518

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,220,945	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	\$11,140,211	-\$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:	\$59,150,078	\$133,916,165	\$70,239,988
Per Capita Debt:	\$1,794	\$2,479	\$1,921
General Obligation Debt over EAV:	1.20%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$16,701,848	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$507	\$1,462	\$1,218
Revenue Collected During FY 18:	\$9,987,016	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$9,173,008	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$303	\$455	\$319
Per Capita Expenditures:	\$278	\$427	\$321
Operating Income (loss):	\$814,008	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	187.72%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$17,219,132	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$522	\$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:	Woodson Village		
Unit Code:	069/055/32	County:	Morgan
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$574,270		
Equalized Assessed Valuation:	\$5,029,671		
Population:	490		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$55,984		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$346,220	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$707	\$1,048	\$581
Revenue Collected During FY 18:	\$171,354	\$310,057	\$126,093
Expenditures During FY 18:	\$151,668	\$288,976	\$119,948
Per Capita Revenue:	\$350	\$884	\$338
Per Capita Expenditures:	\$310	\$828	\$325
Revenues over (under) Expenditures:	\$19,686	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	241.25%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$365,906	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$747	\$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:	\$54,800	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$357,557	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
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:	\$465,627	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$950	\$2,410	\$1,081
Revenue Collected During FY 18:	\$54,134	\$259,125	\$96,372
Expenditures During FY 18:	\$63,769	\$253,615	\$101,344
Per Capita Revenue:	\$110	\$670	\$266
Per Capita Expenditures:	\$130	\$690	\$274
Operating Income (loss):	-\$9,635	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	715.07%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$455,992	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$931	\$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:	Woodstock City		
Unit Code:	063/115/30	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,497,600		
Equalized Assessed Valuation:	\$451,107,206		
Population:	25,286		
Employees:			
	Full Time:	148	
	Part Time:	165	
	Salaries Paid:	\$9,664,076	

Blended Component Units
Number Submitted = 1
Woodstock Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,083,356	\$25,593,822	\$22,533,895
Per Capita Beginning Fund Balance:	\$359	\$548	\$516
Revenue Collected During FY 18:	\$20,389,021	\$57,665,583	\$43,811,978
Expenditures During FY 18:	\$19,405,282	\$55,249,511	\$42,544,942
Per Capita Revenue:	\$806	\$1,126	\$1,099
Per Capita Expenditures:	\$767	\$1,080	\$1,065
Revenues over (under) Expenditures:	\$983,739	\$2,416,072	\$2,101,269
Ratio of Fund Balance to Expenditures:	46.31%	55.13%	55.60%
Ending Fund Balance for FY 18:	\$8,987,065	\$26,943,256	\$22,181,488
Per Capita Ending Fund Balance:	\$355	\$580	\$518

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,684,736	\$10,715,471	\$7,430,701
Total Unrestricted Net Assets:	-\$14,503,652	-\$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:	\$12,116,127	\$133,916,165	\$70,239,988
Per Capita Debt:	\$479	\$2,479	\$1,921
General Obligation Debt over EAV:	0.21%	4.32%	3.17%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$36,040.183	\$73,536,684	\$49,429,530
Per Capita Beginning Retained Earnings for FY 18:	\$1.425	\$1,462	\$1,218
Revenue Collected During FY 18:	\$5,687,909	\$24,290,971	\$14,588,302
Expenditures During FY 18:	\$5,222,444	\$22,488,446	\$13,927,615
Per Capita Revenue:	\$225	\$455	\$319
Per Capita Expenditures:	\$207	\$427	\$321
Operating Income (loss):	\$465,465	\$1,802,525	\$802,983
Ratio of Retained Earnings to Expenditures:	689.57%	422.35%	353.51%
Ending Retained Earnings for FY 17:	\$36,012,579	\$74,738,914	\$52,190,477
Per Capita Ending Retained Earnings:	\$1.424	\$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:	Worden Village		
Unit Code:	057/135/32	County:	Madison
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,055,500		
Equalized Assessed Valuation:	\$13,624,546		
Population:	1,044		
Employees:			
Full Time:	4		
Part Time:	3		
Salaries Paid:	\$234,804		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$252,271	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$242	\$673	\$514
Revenue Collected During FY 18:	\$596,957	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$697,577	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$572	\$872	\$694
Per Capita Expenditures:	\$668	\$841	\$704
Revenues over (under) Expenditures:	-\$100,620	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	32.97%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$230,015	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$220	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,199	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$173,816	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$828,119	\$13,729,977	\$2,917,395
Per Capita Debt:	\$793	\$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:	\$766.598	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$734	\$1,692	\$1,322
Revenue Collected During FY 18:	\$324.169	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$329.858	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$311	\$550	\$393
Per Capita Expenditures:	\$316	\$502	\$369
Operating Income (loss):	-\$5.689	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	230.50%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$760.332	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$728	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name:	Worth Village		
Unit Code:	016/615/32	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,144,017		
Equalized Assessed Valuation:	\$161,692,090		
Population:	10,845		
Employees:			
Full Time:	45		
Part Time:	30		
Salaries Paid:	\$4,389,801		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,779,273	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$256	\$673	\$514
Revenue Collected During FY 18:	\$9,196,329	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$14,880,713	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$848	\$872	\$694
Per Capita Expenditures:	\$1,372	\$841	\$704
Revenues over (under) Expenditures:	-\$5,684,384	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	17.42%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$2,592,922	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$239	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$399,031	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$25,577,424	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$35,897,883	\$13,729,977	\$2,917,395
Per Capita Debt:	\$3,310	\$1,752	\$798
General Obligation Debt over EAV:	0.22%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$5,244,067	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$484	\$1,692	\$1,322
Revenue Collected During FY 18:	\$2,875,668	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$2,882,669	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$265	\$550	\$393
Per Capita Expenditures:	\$266	\$502	\$369
Operating Income (loss):	-\$7,001	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	181.67%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$5,237,066	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$483	\$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:	Wyanet Village		
Unit Code:	006/120/32	County:	Bureau
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$988,896		
Equalized Assessed Valuation:	\$7,625,596		
Population:	991		
Employees:			
Full Time:		3	
Part Time:		9	
Salaries Paid:		\$79,795	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$336,984	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$340	\$1,048	\$581
Revenue Collected During FY 18:	\$369,353	\$310,057	\$126,093
Expenditures During FY 18:	\$308,182	\$288,976	\$119,948
Per Capita Revenue:	\$373	\$884	\$338
Per Capita Expenditures:	\$311	\$828	\$325
Revenues over (under) Expenditures:	\$61,171	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	127.36%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$392,487	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$396	\$1,078	\$585

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$284,449	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$108,039	-\$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:	\$183,378	\$408,875	\$34,803
Per Capita Debt:	\$185	\$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:	\$419.103	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$423	\$2,410	\$1,081
Revenue Collected During FY 18:	\$384.572	\$259,125	\$96,372
Expenditures During FY 18:	\$324.848	\$253,615	\$101,344
Per Capita Revenue:	\$388	\$670	\$266
Per Capita Expenditures:	\$328	\$690	\$274
Operating Income (loss):	\$59.724	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	144.98%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$470.980	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$475	\$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:	Wyoming City		
Unit Code:	087/025/30	County:	Stark
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,309,400		
Equalized Assessed Valuation:	\$10,451,274		
Population:	1,383		
Employees:			
Full Time:	6		
Part Time:	15		
Salaries Paid:	\$268,888		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$749,720	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$542	\$673	\$514
Revenue Collected During FY 18:	\$656,589	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$677,589	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$475	\$872	\$694
Per Capita Expenditures:	\$490	\$841	\$704
Revenues over (under) Expenditures:	-\$21,000	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	112.33%	95.91%	76.33%
Ending Fund Balance for FY 18:	\$761,114	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	\$550	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$262,339	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	\$498,775	-\$6,072,573	\$237,091

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,420,000	\$13,729,977	\$2,917,395
Per Capita Debt:	\$1,750	\$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:	\$4,266,084	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$3.085	\$1,692	\$1,322
Revenue Collected During FY 18:	\$550,257	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$748,266	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$398	\$550	\$393
Per Capita Expenditures:	\$541	\$502	\$369
Operating Income (loss):	-\$198,009	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	543.67%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$4,068,075	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$2,941	\$1,728	\$1,361

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Xenia Village		
Unit Code:	013/035/32	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$680,561		
Equalized Assessed Valuation:	\$2,366,218		
Population:	391		
Employees:			
Full Time:	4		
Part Time:	13		
Salaries Paid:	\$193,349		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$703,676	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$1,800	\$1,048	\$581
Revenue Collected During FY 18:	\$243,101	\$310,057	\$126,093
Expenditures During FY 18:	\$283,109	\$288,976	\$119,948
Per Capita Revenue:	\$622	\$884	\$338
Per Capita Expenditures:	\$724	\$828	\$325
Revenues over (under) Expenditures:	-\$40,008	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	234.42%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$663,668	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$1,697	\$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:	\$714,897	\$181,423	\$33,089
Total Unrestricted Net Assets:	-\$51,229	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$42,366	\$408,875	\$34,803
Per Capita Debt:	\$108	\$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:	\$460,530	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.178	\$2,410	\$1,081
Revenue Collected During FY 18:	\$197,531	\$259,125	\$96,372
Expenditures During FY 18:	\$203,730	\$253,615	\$101,344
Per Capita Revenue:	\$505	\$670	\$266
Per Capita Expenditures:	\$521	\$690	\$274
Operating Income (loss):	-\$6,199	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	223.01%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$454,331	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.162	\$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:	Yale Village		
Unit Code:	040/040/32	County:	Jasper
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$41,527		
Equalized Assessed Valuation:	\$2		
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:	\$217,496	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$2,289	\$1,048	\$581
Revenue Collected During FY 18:	\$38,731	\$310,057	\$126,093
Expenditures During FY 18:	\$13,005	\$288,976	\$119,948
Per Capita Revenue:	\$408	\$884	\$338
Per Capita Expenditures:	\$137	\$828	\$325
Revenues over (under) Expenditures:	\$25,726	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	1870.22%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$243,222	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$2,560	\$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:	Yates City Village		
Unit Code:	048/075/32	County:	Knox
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$995,900		
Equalized Assessed Valuation:	\$7,562,836		
Population:	685		
Employees:			
Full Time:	2		
Part Time:	22		
Salaries Paid:	\$158,905		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$474,845	\$384,378	\$199,017
Per Capita Beginning Fund Balance:	\$693	\$1,048	\$581
Revenue Collected During FY 18:	\$215,887	\$310,057	\$126,093
Expenditures During FY 18:	\$185,257	\$288,976	\$119,948
Per Capita Revenue:	\$315	\$884	\$338
Per Capita Expenditures:	\$270	\$828	\$325
Revenues over (under) Expenditures:	\$30,630	\$21,081	\$8,609
Ratio of Fund Balance to Expenditures:	272.85%	285.98%	170.38%
Ending Fund Balance for FY 18:	\$505,475	\$394,691	\$203,063
Per Capita Ending Fund Balance:	\$738	\$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:	\$135,941	\$181,423	\$33,089
Total Unrestricted Net Assets:	\$317,511	-\$22,956	\$91,815

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$10,520	\$408,875	\$34,803
Per Capita Debt:	\$15	\$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:	\$754.355	\$860,724	\$439,642
Per Capita Beginning Retained Earnings for FY 18:	\$1.101	\$2,410	\$1,081
Revenue Collected During FY 18:	\$266.316	\$259,125	\$96,372
Expenditures During FY 18:	\$307.290	\$253,615	\$101,344
Per Capita Revenue:	\$389	\$670	\$266
Per Capita Expenditures:	\$449	\$690	\$274
Operating Income (loss):	-\$40.974	\$5,510	\$
Ratio of Retained Earnings to Expenditures:	232.15%	411.99%	339.59%
Ending Retained Earnings for FY 17:	\$713.381	\$875,242	\$446,730
Per Capita Ending Retained Earnings:	\$1.041	\$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:	Zeigler City		
Unit Code:	028/075/30	County:	Franklin
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,292,000		
Equalized Assessed Valuation:	\$5,248,957		
Population:	1,800		
Employees:			
Full Time:	13		
Part Time:	32		
Salaries Paid:	\$464,149		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$179,450	\$3,968,025	\$1,939,619
Per Capita Beginning Fund Balance:	\$100	\$673	\$514
Revenue Collected During FY 18:	\$1,375,936	\$6,253,365	\$2,793,093
Expenditures During FY 18:	\$1,497,223	\$6,118,533	\$2,788,549
Per Capita Revenue:	\$764	\$872	\$694
Per Capita Expenditures:	\$832	\$841	\$704
Revenues over (under) Expenditures:	-\$121,287	\$134,832	\$54,141
Ratio of Fund Balance to Expenditures:	-5.67%	95.91%	76.33%
Ending Fund Balance for FY 18:	-\$84,942	\$4,099,932	\$2,037,326
Per Capita Ending Fund Balance:	-\$47	\$718	\$539

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$398,450	\$1,836,064	\$672,203
Total Unrestricted Net Assets:	-\$483,392	-\$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:	\$	\$13,729,977	\$2,917,395
Per Capita Debt:	\$	\$1,752	\$798
General Obligation Debt over EAV:	0.00%	2.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,964,388	\$9,994,095	\$4,465,021
Per Capita Beginning Retained Earnings for FY 18:	\$1,091	\$1,692	\$1,322
Revenue Collected During FY 18:	\$720,643	\$3,378,027	\$1,372,086
Expenditures During FY 18:	\$427,088	\$3,047,088	\$1,325,700
Per Capita Revenue:	\$400	\$550	\$393
Per Capita Expenditures:	\$237	\$502	\$369
Operating Income (loss):	\$293,555	\$330,939	\$64,565
Ratio of Retained Earnings to Expenditures:	562.19%	381.86%	326.57%
Ending Retained Earnings for FY 17:	\$2,401,048	\$10,200,902	\$4,541,485
Per Capita Ending Retained Earnings:	\$1,334	\$1,728	\$1,361