

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dakota-Rock Grove Multi Township Tax Assessment District		
Unit Code:	089/020/24	County:	Stephenson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,050		
Equalized Assessed Valuation:	\$55,373,074		
Population:	2,268		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$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:	\$25,076	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$10,219	\$82,084	\$19,638
Expenditures During FY 18:	\$7,928	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$2,291	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	345.19%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$27,367	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$12	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dale-Allin Multi Township Tax Assessment District		
Unit Code:	064/045/24	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,965		
Equalized Assessed Valuation:	\$65,191,443		
Population:	2,300		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$1,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,873	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$13,778	\$82,084	\$19,638
Expenditures During FY 18:	\$10,181	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$3,597	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	161.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$16,470	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dallas Rural Public Water District		
Unit Code:	034/005/37	County:	Hancock
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,063,952		
Equalized Assessed Valuation:	\$		
Population:	2,350		
Employees:			
Full Time:	6		
Part Time:	2		
Salaries Paid:	\$331,958		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$13,258,668	\$12,420,355	\$
Per Capita Debt:	\$5,642	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$7,516,682	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$3.199	\$151,125	\$
Revenue Collected During FY 18:	\$1,944,356	\$5,027,817	\$
Expenditures During FY 18:	\$2,063,952	\$5,050,874	\$
Per Capita Revenue:	\$827	\$31,070	\$
Per Capita Expenditures:	\$878	\$30,083	\$
Operating Income (loss):	-\$119,596	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	358.39%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$7,397,086	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$3.148	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Danforth-Iroquois Multi Township Tax Assessment District		
Unit Code:	038/040/24	County:	Iroquois
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,550		
Equalized Assessed Valuation:	\$28,942,310		
Population:	951		
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:	\$10,520	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$12,005	\$82,084	\$19,638
Expenditures During FY 18:	\$9,125	\$74,419	\$16,197
Per Capita Revenue:	\$13	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$2,880	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	146.85%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,400	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Danvers Twp Water Service District														
Unit Code:	064/010/19	County:	McLean												
Fiscal Year End:	4/30/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$46,807														
Equalized Assessed Valuation:	\$42,688,171														
Population:	1,925														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,017	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$28	\$18,396	\$8
Revenue Collected During FY 18:	\$12,700	\$82,084	\$19,638
Expenditures During FY 18:	\$6,115	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$6,585	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	991.04%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$60,602	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$31	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Danville Public Building Commission		
Unit Code:	092/010/33	County:	Vermilion
Fiscal Year End:	10/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,992,715		
Equalized Assessed Valuation:	\$829,574,310		
Population:	77,909		
Employees:			
Full Time:	28		
Part Time:	5		
Salaries Paid:	\$1,476,817		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,678,109	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$34	\$2,072	\$34
Revenue Collected During FY 18:	\$8,308,547	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$9,152,163	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$107	\$11,306	\$59
Per Capita Expenditures:	\$117	\$11,156	\$56
Revenues over (under) Expenditures:	-\$843,616	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	-61.64%	138.36%	88.83%
Ending Fund Balance for FY 18:	-\$5,641,200	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	-\$72	\$2,215	\$31

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	-\$9,632,114	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,525,000	\$23,081,597	\$1,657,139
Per Capita Debt:	\$97	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Danville Sanitary District		
Unit Code:	092/010/16	County:	Vermilion
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,201,620		
Equalized Assessed Valuation:	\$		
Population:	33,027		
Employees:			
Full Time:	20		
Part Time:	4		
Salaries Paid:	\$1,138,052		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$33,051,974	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,001	\$151,125	\$
Revenue Collected During FY 18:	\$4,685,062	\$5,027,817	\$
Expenditures During FY 18:	\$3,691,020	\$5,050,874	\$
Per Capita Revenue:	\$142	\$31,070	\$
Per Capita Expenditures:	\$112	\$30,083	\$
Operating Income (loss):	\$994,042	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	914.48%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$33,753,689	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,022	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Decatur Sanitary District		
Unit Code:	055/020/16	County:	Macon
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,563,692		
Equalized Assessed Valuation:	\$1,040,851,217		
Population:	88,500		
Employees:			
Full Time:		54	
Part Time:		5	
Salaries Paid:		\$3,714,256	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$33,226,457	\$12,420,355	\$
Per Capita Debt:	\$375	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$103,848,133	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,173	\$151,125	\$
Revenue Collected During FY 18:	\$21,851,268	\$5,027,817	\$
Expenditures During FY 18:	\$14,911,928	\$5,050,874	\$
Per Capita Revenue:	\$247	\$31,070	\$
Per Capita Expenditures:	\$168	\$30,083	\$
Operating Income (loss):	\$6,939,340	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	742.95%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$110,787,473	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,252	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Decatur Public Building Commission		
Unit Code:	055/010/33	County:	Macon
Fiscal Year End:	11/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,334,310		
Equalized Assessed Valuation:	\$833,357,715		
Population:	72,174		
Employees:			
Full Time:	32		
Part Time:			
Salaries Paid:	\$1,272,289		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$4,209,335	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$58	\$151,125	\$
Revenue Collected During FY 18:	\$6,622,247	\$5,027,817	\$
Expenditures During FY 18:	\$5,332,688	\$5,050,874	\$
Per Capita Revenue:	\$92	\$31,070	\$
Per Capita Expenditures:	\$74	\$30,083	\$
Operating Income (loss):	\$1,289,559	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	103.12%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$5,498,894	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$76	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dekalb Co Soil And Water Conservation District		
Unit Code:	019/010/17	County:	Dekalb
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$149,191		
Equalized Assessed Valuation:	\$1,859,108,676		
Population:	105,160		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$62,350		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$175,991	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$217,769	\$82,084	\$19,638
Expenditures During FY 18:	\$160,474	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$57,295	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	113.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$181,853	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,500	\$12,755	\$
Total Unrestricted Net Assets:	\$174,353	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Dekalb County Forest Preserve District		
Unit Code:	019/010/07	County:	Dekalb
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,628,000		
Equalized Assessed Valuation:	\$1,966,416,016		
Population:	104,143		
Employees:			
Full Time:	4		
Part Time:	9		
Salaries Paid:	\$389,482		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,717,075	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$26	\$2,072	\$34
Revenue Collected During FY 18:	\$1,791,765	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,166,547	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$17	\$11,306	\$59
Per Capita Expenditures:	\$11	\$11,156	\$56
Revenues over (under) Expenditures:	\$625,218	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	241.89%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$2,821,761	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$27	\$2,215	\$31

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:	\$2,485,688	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$4,800,876	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$392,089	\$23,081,597	\$1,657,139
Per Capita Debt:	\$4	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dement-Lynnville Multi Township Tax Assessment District		
Unit Code:	071/030/24	County:	Ogle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,816		
Equalized Assessed Valuation:	\$156,247,040		
Population:	1,631		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$9,375		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,751	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$19,656	\$82,084	\$19,638
Expenditures During FY 18:	\$11,816	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$7,840	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	191.19%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$22,591	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Des Plaines Valley Mosquito Abatement District		
Unit Code:	016/010/11	County:	Cook
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,507,918		
Equalized Assessed Valuation:	\$10,233,669.662		
Population:	370,000		
Employees:			
	Full Time:	6	
	Part Time:	26	
	Salaries Paid:	\$630,633	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$789,872	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$2	\$2,072	\$34
Revenue Collected During FY 18:	\$1,596,724	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,441,293	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$4	\$11,306	\$59
Per Capita Expenditures:	\$4	\$11,156	\$56
Revenues over (under) Expenditures:	\$155,431	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	62.43%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$899,761	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$2	\$2,215	\$31

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:	\$158,533	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,027,403	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Detroit-Flint-Montezuma Multi Township Tax Assessment District		
Unit Code:	075/060/24	County:	Pike
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,466		
Equalized Assessed Valuation:	\$20,394,686		
Population:	500		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,544		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,802	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$16	\$18,396	\$8
Revenue Collected During FY 18:	\$5,724	\$82,084	\$19,638
Expenditures During FY 18:	\$13,526	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$27	\$654	\$6
Revenues over (under) Expenditures:	-\$7,802	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$1	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dewey Community Water Service District		
Unit Code:	010/010/19	County:	Champaign
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,133		
Equalized Assessed Valuation:	\$5,095,580		
Population:	223		
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:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$228,000	\$12,420,355	\$
Per Capita Debt:	\$1,022	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$20.731	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$93	\$151,125	\$
Revenue Collected During FY 18:	\$52.958	\$5,027,817	\$
Expenditures During FY 18:	\$42.133	\$5,050,874	\$
Per Capita Revenue:	\$237	\$31,070	\$
Per Capita Expenditures:	\$189	\$30,083	\$
Operating Income (loss):	\$10.825	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	74.90%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$31.556	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$142	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dewitt Co Soil And Water Conservation District		
Unit Code:	020/010/17	County:	Dewitt
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$91,678		
Equalized Assessed Valuation:	\$575,983,864		
Population:	16,226		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$46,851		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$321,532	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$159,973	\$82,084	\$19,638
Expenditures During FY 18:	\$91,678	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$68,295	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	425.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$389,827	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$24	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$400,998	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dewitt-Harp-Rutledge-Wilson Multi Township Tax Assessment	
Unit Code:	020/010/24	County: Dewitt
Fiscal Year End:	3/31/2018	
Accounting Method:	Cash	
Appropriation or Budget:	\$11,000	
Equalized Assessed Valuation:	\$283,200,311	
Population:	1,050	
Employees:		
	Full Time:	
	Part Time:	9
	Salaries Paid:	\$9,660

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,538	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$11,005	\$82,084	\$19,638
Expenditures During FY 18:	\$10,280	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$725	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	138.75%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$14,263	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dimmick-Wallace-Waltham Multi Township Tax Assessment District											
Unit Code:	050/070/24	County:	Lasalle									
Fiscal Year End:	3/31/2018											
Accounting Method:	Cash With Assets											
Appropriation or Budget:	\$32,475											
Equalized Assessed Valuation:	\$111,993,460											
Population:	1,674											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">2</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px; text-align: center;">\$14,683</td> </tr> </table>			Full Time:			Part Time:	2		Salaries Paid:	\$14,683	
Full Time:												
Part Time:	2											
Salaries Paid:	\$14,683											

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,862	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$21	\$18,396	\$8
Revenue Collected During FY 18:	\$22,599	\$82,084	\$19,638
Expenditures During FY 18:	\$21,287	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	\$1,312	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	169.93%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$36,174	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$22	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$36,174	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	District #13 Arispie,Ind,Wheat,Milo Multi Township Tax Assessment		
Unit Code:	006/030/24	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,800		
Equalized Assessed Valuation:	\$159,198,869		
Population:	1,829		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$6,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,612	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$10,809	\$82,084	\$19,638
Expenditures During FY 18:	\$13,185	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$2,376	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	32.13%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$4,236	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	District 5 (Corwin-Broadwell-Elkhart-Hurlbut) Multi Township														
Unit Code:	054/055/24	County:	Logan												
Fiscal Year End:	3/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$11,415														
Equalized Assessed Valuation:	\$74,869,939														
Population:	4,623														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$99,663	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$10,016	\$82,084	\$19,638
Expenditures During FY 18:	\$9,325	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$691	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1076.18%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$100,354	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$22	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$100,354	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dora-Marrowbone Multi Township Tax Assessment District		
Unit Code:	070/030/24	County:	Moultrie
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,700		
Equalized Assessed Valuation:	\$44,741,871		
Population:	1,896		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$2,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,735	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$24	\$18,396	\$8
Revenue Collected During FY 18:	\$20,938	\$82,084	\$19,638
Expenditures During FY 18:	\$17,950	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$2,988	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	271.44%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$48,723	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$26	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$48,723	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Douglas Co Soil And Water Conservation District		
Unit Code:	021/010/17	County:	Douglas
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,980		
Equalized Assessed Valuation:	\$380,181,269		
Population:	19,980		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$24,254		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$168,621	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$62,141	\$82,084	\$19,638
Expenditures During FY 18:	\$56,111	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$6,030	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	311.26%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$174,651	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,612	\$12,755	\$
Total Unrestricted Net Assets:	\$159,039	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Downers Grove Sanitary District		
Unit Code:	022/020/16	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,825,800		
Equalized Assessed Valuation:	\$2,930,987,803		
Population:	62,000		
Employees:			
Full Time:		35	
Part Time:		6	
Salaries Paid:		\$2,953,205	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,080,722	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$66	\$2,072	\$34
Revenue Collected During FY 18:	\$8,890,645	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$7,699,320	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$143	\$11,306	\$59
Per Capita Expenditures:	\$124	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,191,325	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	61.83%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$4,760,259	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$77	\$2,215	\$31

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:	\$1,460,522	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$2,335,240	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,794,868	\$23,081,597	\$1,657,139
Per Capita Debt:	\$61	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Drummer Township Cemetery District		
Unit Code:	027/010/04	County:	Ford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$105,700		
Equalized Assessed Valuation:	\$73,217,603		
Population:	3,898		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$51,337		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,837	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$96,836	\$82,084	\$19,638
Expenditures During FY 18:	\$84,340	\$74,419	\$16,197
Per Capita Revenue:	\$25	\$1,425	\$6
Per Capita Expenditures:	\$22	\$654	\$6
Revenues over (under) Expenditures:	\$12,496	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	41.89%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$35,333	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dry Grove & White Oak Multi Township Tax Assessment District		
Unit Code:	064/050/24	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,500		
Equalized Assessed Valuation:	\$99,726,803		
Population:	2,471		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$7,289		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$21,738	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$12,050	\$82,084	\$19,638
Expenditures During FY 18:	\$10,530	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$1,520	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	220.87%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$23,258	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dubois-Bolo #2 Multi Township Tax Assessment District		
Unit Code:	095/020/24	County:	Washington
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$70,385		
Equalized Assessed Valuation:	\$24,178,037		
Population:	1,167		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$13,339		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$54,954	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$47	\$18,396	\$8
Revenue Collected During FY 18:	\$20,379	\$82,084	\$19,638
Expenditures During FY 18:	\$14,877	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	\$5,502	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	406.37%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$60,456	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$52	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$60,456	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dupage Airport Authority		
Unit Code:	022/010/03	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,954,437		
Equalized Assessed Valuation:	\$36,377,894,196		
Population:	931,826		
Employees:			
Full Time:	56		
Part Time:	30		
Salaries Paid:	\$4,390,905		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$449,686	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$169,574,797	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$182	\$151,125	\$
Revenue Collected During FY 18:	\$34,071,554	\$5,027,817	\$
Expenditures During FY 18:	\$25,938,792	\$5,050,874	\$
Per Capita Revenue:	\$37	\$31,070	\$
Per Capita Expenditures:	\$28	\$30,083	\$
Operating Income (loss):	\$8,132,762	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	688.83%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$178,672,964	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$192	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dupage Water Commission		
Unit Code:	022/020/38	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$284,191,475		
Equalized Assessed Valuation:	\$37,203,230,204		
Population:	929,368		
Employees:			
Full Time:		32	
Part Time:			
Salaries Paid:		\$2,948,706	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$504,498,312	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$543	\$151,125	\$
Revenue Collected During FY 18:	\$130,499,153	\$5,027,817	\$
Expenditures During FY 18:	\$125,046,885	\$5,050,874	\$
Per Capita Revenue:	\$140	\$31,070	\$
Per Capita Expenditures:	\$135	\$30,083	\$
Operating Income (loss):	\$5,452,268	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	407.81%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$509,950,580	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$549	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Dupage County Forest Preserve District		
Unit Code:	022/010/07	County:	Dupage
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$152,460,596		
Equalized Assessed Valuation:	\$38,247,977,262		
Population:	930,622		
Employees:			
Full Time:	280		
Part Time:	43		
Salaries Paid:	\$28,871,854		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$227,085,425	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$244	\$2,072	\$34
Revenue Collected During FY 18:	\$60,133,144	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$54,009,706	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$65	\$11,306	\$59
Per Capita Expenditures:	\$58	\$11,156	\$56
Revenues over (under) Expenditures:	\$6,123,438	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	408.15%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$220,438,546	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$237	\$2,215	\$31

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:	\$199,855,843	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	-\$34,818,058	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$198,344,596	\$23,081,597	\$1,657,139
Per Capita Debt:	\$213	\$267	\$36
General Obligation Debt over EAV:	0.31%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$23,738,823	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$26	\$11	\$
Revenue Collected During FY 18:	\$4,935,836	\$342,749	\$
Expenditures During FY 18:	\$6,163,168	\$324,829	\$
Per Capita Revenue:	\$5	\$3	\$
Per Capita Expenditures:	\$7	\$3	\$
Operating Income (loss):	-\$1,227,332	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	636.70%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$39,240,681	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$42	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dupo Mosquito Abatement District		
Unit Code:	088/010/11	County:	St. Clair
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,232		
Equalized Assessed Valuation:	\$38,515,192		
Population:	4,100		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$3,439		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$49,868	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$14,177	\$82,084	\$19,638
Expenditures During FY 18:	\$19,602	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$5,425	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	226.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$44,443	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,617	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Durand Sanitary District		
Unit Code:	101/010/16	County:	Winnebago
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,538		
Equalized Assessed Valuation:	\$14,706,359		
Population:	1,404		
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:	\$132,034	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$94	\$18,396	\$8
Revenue Collected During FY 18:	\$9,622	\$82,084	\$19,638
Expenditures During FY 18:	\$13,759	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	-\$4,137	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	929.55%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$127,897	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$91	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$127,897	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Durand-Laona Multi Township Tax Assessment District		
Unit Code:	101/010/24	County:	Winnebago
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,450		
Equalized Assessed Valuation:	\$71,793,764		
Population:	3,531		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$22,275		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,059	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$27,937	\$82,084	\$19,638
Expenditures During FY 18:	\$27,704	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$233	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	105.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$29,292	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$29,589	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Durham-Pilot Grove-Fountain Green "C" Multi Township Tax		
Unit Code:	034/025/24	County:	Hancock
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,795		
Equalized Assessed Valuation:	\$37,856,566		
Population:	974		
Employees:			
Full Time:	9		
Part Time:	1		
Salaries Paid:	\$9,133		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,256	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$60	\$18,396	\$8
Revenue Collected During FY 18:	\$20,019	\$82,084	\$19,638
Expenditures During FY 18:	\$11,795	\$74,419	\$16,197
Per Capita Revenue:	\$21	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	\$8,224	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	563.63%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$66,480	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$68	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East (Claremont & German) Multi Township Tax Assessment District		
Unit Code:	080/010/24	County:	Richland
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,500		
Equalized Assessed Valuation:	\$20,987,362		
Population:	1,196		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$4,245		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,877	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$4,506	\$82,084	\$19,638
Expenditures During FY 18:	\$5,119	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	-\$613	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	239.58%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$12,264	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,264	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Fork-Meridan-Clement #3 Multi Township Tax Assessment		
Unit Code:	014/015/24	County:	Clinton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,650		
Equalized Assessed Valuation:	\$30,623,775		
Population:	1,607		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$11,165		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$59,348	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$37	\$18,396	\$8
Revenue Collected During FY 18:	\$25,370	\$82,084	\$19,638
Expenditures During FY 18:	\$15,555	\$74,419	\$16,197
Per Capita Revenue:	\$16	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$9,815	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	444.64%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$69,163	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$43	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$69,163	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Joliet Sanitary District		
Unit Code:	099/015/16	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$465,634		
Equalized Assessed Valuation:	\$		
Population:	569		
Employees:			
Full Time:			
Part Time:	3		
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:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$274,981	\$82,084	\$19,638
Expenditures During FY 18:	\$279,224	\$74,419	\$16,197
Per Capita Revenue:	\$483	\$1,425	\$6
Per Capita Expenditures:	\$491	\$654	\$6
Revenues over (under) Expenditures:	-\$4,243	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-1.52%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$4,243	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$302,332	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Joliet Street Lighting District		
Unit Code:	099/010/18	County:	Will
Fiscal Year End:	7/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,000		
Equalized Assessed Valuation:	\$18,983,151		
Population:	500		
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:	\$2,423	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$10,643	\$82,084	\$19,638
Expenditures During FY 18:	\$9,240	\$74,419	\$16,197
Per Capita Revenue:	\$21	\$1,425	\$6
Per Capita Expenditures:	\$18	\$654	\$6
Revenues over (under) Expenditures:	\$1,403	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	41.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$3,826	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Moreland Street Lighting District		
Unit Code:	099/020/18	County:	Will
Fiscal Year End:	7/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,709		
Equalized Assessed Valuation:	\$14,820,226		
Population:	10,000		
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:	\$40,565	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$20,068	\$82,084	\$19,638
Expenditures During FY 18:	\$14,805	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$5,263	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	309.54%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$45,828	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Nelson-Whitley Multi Township Tax Assessment District		
Unit Code:	070/010/24	County:	Moultrie
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,744		
Equalized Assessed Valuation:	\$37,409,537		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$9,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,939	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$17,940	\$82,084	\$19,638
Expenditures During FY 18:	\$13,744	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	\$4,196	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	81.02%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$11,135	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$4,196	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Oakland-Morgan #1 Multi Township Tax Assessment District		
Unit Code:	015/015/24	County:	Coles
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$18,535		
Equalized Assessed Valuation:	\$30,802,510		
Population:	1,747		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$14,463		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,271	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$18,129	\$82,084	\$19,638
Expenditures During FY 18:	\$18,356	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	-\$227	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	120.09%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$22,044	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$22,045	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	East Peoria Sanitary District		
Unit Code:	090/020/16	County:	Tazewell
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$467,700		
Equalized Assessed Valuation:	\$76,438,990		
Population:	23,402		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$94,385		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,827	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$180,157	\$82,084	\$19,638
Expenditures During FY 18:	\$190,844	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	-\$10,687	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	35.18%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$67,140	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$67,880	\$12,755	\$
Total Unrestricted Net Assets:	\$135,020	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$113,179	\$12,420,355	\$
Per Capita Debt:	\$5	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	East Peoria Mass Transit District		
Unit Code:	090/010/23	County:	Tazewell
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,099,350		
Equalized Assessed Valuation:	\$447,078,708		
Population:	22,739		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$1,938		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$164,357	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$7	\$2,072	\$34
Revenue Collected During FY 18:	\$2,036,060	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$2,033,236	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$90	\$11,306	\$59
Per Capita Expenditures:	\$89	\$11,156	\$56
Revenues over (under) Expenditures:	\$2,824	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	8.22%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$167,181	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$7	\$2,215	\$31

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:	\$137,007	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$169,723	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	East Side Public Health District		
Unit Code:	088/010/13	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,015,216		
Equalized Assessed Valuation:	\$197,509,502		
Population:	63,000		
Employees:			
Full Time:	43		
Part Time:	10		
Salaries Paid:	\$1,674,130		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,267,915	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$20	\$2,072	\$34
Revenue Collected During FY 18:	\$3,348,910	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$3,353,072	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$53	\$11,306	\$59
Per Capita Expenditures:	\$53	\$11,156	\$56
Revenues over (under) Expenditures:	-\$4,162	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	41.70%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$1,398,385	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$22	\$2,215	\$31

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:	\$877,876	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$2,875,029	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$357,517	\$23,081,597	\$1,657,139
Per Capita Debt:	\$6	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Eaton Water Service District		
Unit Code:	017/020/19	County:	Crawford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$380,735		
Equalized Assessed Valuation:	\$1		
Population:	912		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$31,813		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$1,430,000	\$12,420,355	\$
Per Capita Debt:	\$1,568	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$744.615	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$816	\$151,125	\$
Revenue Collected During FY 18:	\$273.110	\$5,027,817	\$
Expenditures During FY 18:	\$380.735	\$5,050,874	\$
Per Capita Revenue:	\$299	\$31,070	\$
Per Capita Expenditures:	\$417	\$30,083	\$
Operating Income (loss):	-\$107.625	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	167.31%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$636.990	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$698	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edgar Co Soil And Water Conservation District		
Unit Code:	023/010/17	County:	Edgar
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$131,043		
Equalized Assessed Valuation:	\$322,274,452		
Population:	19,410		
Employees:			
	Full Time:	1	
	Part Time:		
	Salaries Paid:	\$49,800	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,312	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$128,596	\$82,084	\$19,638
Expenditures During FY 18:	\$128,815	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$219	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	45.10%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$58,093	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,642	\$12,755	\$
Total Unrestricted Net Assets:	\$43,452	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #1 Road District											
Unit Code:	024/010/15	County:	Edwards									
Fiscal Year End:	3/31/2018											
Accounting Method:	Cash											
Appropriation or Budget:	\$53,513											
Equalized Assessed Valuation:	\$4,180,348											
Population:	900											
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">3</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="2" style="border: 1px solid black; padding: 2px;">\$7,410</td> </tr> </table>			Full Time:			Part Time:	3		Salaries Paid:	\$7,410	
Full Time:												
Part Time:	3											
Salaries Paid:	\$7,410											

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,329	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$33	\$18,396	\$8
Revenue Collected During FY 18:	\$66,937	\$82,084	\$19,638
Expenditures During FY 18:	\$44,513	\$74,419	\$16,197
Per Capita Revenue:	\$74	\$1,425	\$6
Per Capita Expenditures:	\$49	\$654	\$6
Revenues over (under) Expenditures:	\$22,424	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	116.26%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$51,753	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$58	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #14 Road District		
Unit Code:	024/090/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$37,782		
Equalized Assessed Valuation:	\$3,709,350		
Population:	205		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$8,920		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,390	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$35,309	\$82,084	\$19,638
Expenditures During FY 18:	\$37,782	\$74,419	\$16,197
Per Capita Revenue:	\$172	\$1,425	\$6
Per Capita Expenditures:	\$184	\$654	\$6
Revenues over (under) Expenditures:	-\$2,473	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	2.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$917	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$5,293	\$12,420,355	\$
Per Capita Debt:	\$26	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #15 Road District		
Unit Code:	024/100/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,221		
Equalized Assessed Valuation:	\$4,022,820		
Population:	500		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$9,180		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,891	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$27,977	\$82,084	\$19,638
Expenditures During FY 18:	\$23,221	\$74,419	\$16,197
Per Capita Revenue:	\$56	\$1,425	\$6
Per Capita Expenditures:	\$46	\$654	\$6
Revenues over (under) Expenditures:	\$4,756	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	50.16%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$11,647	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$23	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$11,647	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #2 Road District		
Unit Code:	024/020/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$43,909		
Equalized Assessed Valuation:	\$3,592,117		
Population:	585		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$11,153		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,945	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$68	\$18,396	\$8
Revenue Collected During FY 18:	\$17,058	\$82,084	\$19,638
Expenditures During FY 18:	\$46,552	\$74,419	\$16,197
Per Capita Revenue:	\$29	\$1,425	\$6
Per Capita Expenditures:	\$80	\$654	\$6
Revenues over (under) Expenditures:	-\$29,494	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	22.45%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$10,451	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #3 Road District		
Unit Code:	024/030/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$49,650		
Equalized Assessed Valuation:	\$6,102,351		
Population:	365		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$11,730		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$10,501	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$29	\$18,396	\$8
Revenue Collected During FY 18:	\$50,480	\$82,084	\$19,638
Expenditures During FY 18:	\$46,605	\$74,419	\$16,197
Per Capita Revenue:	\$138	\$1,425	\$6
Per Capita Expenditures:	\$128	\$654	\$6
Revenues over (under) Expenditures:	\$3,875	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	31.88%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$14,857	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$41	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$14,857	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$8,700	\$12,420,355	\$
Per Capita Debt:	\$24	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #4 & 12 Road District		
Unit Code:	024/040/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$49,471		
Equalized Assessed Valuation:	\$5,225,935		
Population:	560		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$5,743		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,004	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$36	\$18,396	\$8
Revenue Collected During FY 18:	\$50,615	\$82,084	\$19,638
Expenditures During FY 18:	\$32,570	\$74,419	\$16,197
Per Capita Revenue:	\$90	\$1,425	\$6
Per Capita Expenditures:	\$58	\$654	\$6
Revenues over (under) Expenditures:	\$18,045	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	116.82%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$38,049	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$68	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$38,049	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #5 & 11 Road District		
Unit Code:	024/050/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$23,750		
Equalized Assessed Valuation:	\$5,368,239		
Population:	500		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$11,570		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,913	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$24	\$18,396	\$8
Revenue Collected During FY 18:	\$39,614	\$82,084	\$19,638
Expenditures During FY 18:	\$48,985	\$74,419	\$16,197
Per Capita Revenue:	\$79	\$1,425	\$6
Per Capita Expenditures:	\$98	\$654	\$6
Revenues over (under) Expenditures:	-\$9,371	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	5.19%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,542	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$2,542	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #6 Road District		
Unit Code:	024/060/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$61,122		
Equalized Assessed Valuation:	\$5,375,044		
Population:	900		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$9,450		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,273	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$98	\$18,396	\$8
Revenue Collected During FY 18:	\$49,450	\$82,084	\$19,638
Expenditures During FY 18:	\$33,373	\$74,419	\$16,197
Per Capita Revenue:	\$55	\$1,425	\$6
Per Capita Expenditures:	\$37	\$654	\$6
Revenues over (under) Expenditures:	\$16,077	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	312.68%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$104,350	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$116	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$104,350	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #7 Road District														
Unit Code:	024/070/15	County:	Edwards												
Fiscal Year End:	3/31/2018														
Accounting Method:	Cash														
Appropriation or Budget:	\$21,263														
Equalized Assessed Valuation:	\$4,410,527														
Population:	210														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,258	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$92	\$18,396	\$8
Revenue Collected During FY 18:	\$20,669	\$82,084	\$19,638
Expenditures During FY 18:	\$26,639	\$74,419	\$16,197
Per Capita Revenue:	\$98	\$1,425	\$6
Per Capita Expenditures:	\$127	\$654	\$6
Revenues over (under) Expenditures:	-\$5,970	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	49.88%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,288	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$63	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards #8 & #10 Road District		
Unit Code:	024/080/15	County:	Edwards
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$47,768		
Equalized Assessed Valuation:	\$5,259,200		
Population:	100		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$6,345		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$234	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$47,768	\$82,084	\$19,638
Expenditures During FY 18:	\$45,790	\$74,419	\$16,197
Per Capita Revenue:	\$478	\$1,425	\$6
Per Capita Expenditures:	\$458	\$654	\$6
Revenues over (under) Expenditures:	\$1,978	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	4.83%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,212	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$22	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edwards Co Soil And Water Conservation District		
Unit Code:	024/010/17	County:	Edwards
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$50,195		
Equalized Assessed Valuation:	\$58,529,393		
Population:	6,486		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$6,275	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,804	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$54,540	\$82,084	\$19,638
Expenditures During FY 18:	\$39,142	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$15,398	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	156.36%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$61,202	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Effingham Water Service District		
Unit Code:	025/010/19	County:	Effingham
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$298,700		
Equalized Assessed Valuation:	\$234,757,186		
Population:	2,200		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$135,056		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$473,922	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$215	\$18,396	\$8
Revenue Collected During FY 18:	\$518,850	\$82,084	\$19,638
Expenditures During FY 18:	\$445,596	\$74,419	\$16,197
Per Capita Revenue:	\$236	\$1,425	\$6
Per Capita Expenditures:	\$203	\$654	\$6
Revenues over (under) Expenditures:	\$73,254	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	122.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$547,176	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$249	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$547,176	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Effingham Co Soil And Water Conservation District		
Unit Code:	025/010/17	County:	Effingham
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$257,659		
Equalized Assessed Valuation:	\$760,758,764		
Population:	34,371		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$45,616		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$525,050	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$379,917	\$82,084	\$19,638
Expenditures During FY 18:	\$291,552	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$88,365	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	210.40%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$613,415	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,543	\$12,755	\$
Total Unrestricted Net Assets:	\$583,871	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Eliza-Duncan-Perryton Multi Township Tax Assessment District		
Unit Code:	066/020/24	County:	Mercer
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$12,269		
Equalized Assessed Valuation:	\$30,669,743		
Population:	1,400		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$10,725		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,396	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$23	\$18,396	\$8
Revenue Collected During FY 18:	\$13,551	\$82,084	\$19,638
Expenditures During FY 18:	\$12,269	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$1,282	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	274.50%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$33,678	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$24	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Elverado Water Service District		
Unit Code:	073/015/19	County:	Perry
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,299,150		
Equalized Assessed Valuation:	\$1		
Population:	700		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$22,246		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$336,496	\$12,420,355	\$
Per Capita Debt:	\$481	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$639,307	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$913	\$151,125	\$
Revenue Collected During FY 18:	\$170,938	\$5,027,817	\$
Expenditures During FY 18:	\$229,915	\$5,050,874	\$
Per Capita Revenue:	\$244	\$31,070	\$
Per Capita Expenditures:	\$328	\$30,083	\$
Operating Income (loss):	-\$58,977	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	252.41%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$580,330	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$829	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Emma-Hawthorne-Heralds Prairie Multi Township Tax Assessment		
Unit Code:	097/010/24	County:	White
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$17,500		
Equalized Assessed Valuation:	\$44,113,039		
Population:	1,256		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$6,836		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,723	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$18,793	\$82,084	\$19,638
Expenditures During FY 18:	\$11,383	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$7,410	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	203.22%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$23,133	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$18	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Erienna-Nettle Creek Multi Township Tax Assessment District		
Unit Code:	032/015/24	County:	Grundy
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$31,968		
Equalized Assessed Valuation:	\$104,653,988		
Population:	2,500		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$13,986	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$75,975	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$30	\$18,396	\$8
Revenue Collected During FY 18:	\$11,793	\$82,084	\$19,638
Expenditures During FY 18:	\$16,588	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$4,795	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	429.11%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$71,180	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$28	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$70,659	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Erin-Kent Multi Township Tax Assessment District		
Unit Code:	089/030/24	County:	Stephenson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,500		
Equalized Assessed Valuation:	\$37,597,202		
Population:	1,112		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$370		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,503	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$42	\$18,396	\$8
Revenue Collected During FY 18:	\$4,264	\$82,084	\$19,638
Expenditures During FY 18:	\$4,115	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$149	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1133.71%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$46,652	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$42	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$46,652	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ewing-Northern Multi Township Tax Assessment District	
Unit Code:	028/030/24	County: Franklin
Fiscal Year End:	3/31/2018	
Accounting Method:	Cash	
Appropriation or Budget:	\$22,007	
Equalized Assessed Valuation:	\$27,604,993	
Population:	900	
Employees:		
Full Time:		
Part Time:	1	
Salaries Paid:	\$4,799	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,007	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$16	\$18,396	\$8
Revenue Collected During FY 18:	\$8,101	\$82,084	\$19,638
Expenditures During FY 18:	\$6,525	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$1,576	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	238.82%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$15,583	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$17	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$15,583	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fairview-Joshua Multi Township Tax Assessment District		
Unit Code:	029/020/24	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$8,000		
Equalized Assessed Valuation:	\$25,803,297		
Population:	1,208		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$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:	\$66,464	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$55	\$18,396	\$8
Revenue Collected During FY 18:	\$8,820	\$82,084	\$19,638
Expenditures During FY 18:	\$1,692	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$7,128	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	4349.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$73,592	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$61	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fall River-Grand Rapids #6 Multi Township Tax Assessment District		
Unit Code:	050/010/24	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,994		
Equalized Assessed Valuation:	\$40,089,905		
Population:	1,098		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$13,250		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$25,111	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$23	\$18,396	\$8
Revenue Collected During FY 18:	\$20,021	\$82,084	\$19,638
Expenditures During FY 18:	\$15,571	\$74,419	\$16,197
Per Capita Revenue:	\$18	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	\$4,450	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	189.85%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$29,561	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$27	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Farm Ridge-Vermillion-Deer Park Multi Township Tax Assessment	
Unit Code:	050/110/24	County: Lasalle
Fiscal Year End:	3/31/2018	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$26,000	
Equalized Assessed Valuation:	\$37,614,577	
Population:	1,797	
Employees:		
	Full Time:	
	Part Time:	7
	Salaries Paid:	\$5,786

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$47,977	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$27	\$18,396	\$8
Revenue Collected During FY 18:	\$21,615	\$82,084	\$19,638
Expenditures During FY 18:	\$24,647	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	-\$3,032	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	182.35%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$44,945	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$25	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$44,945	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Farmington Sanitary District		
Unit Code:	029/010/16	County:	Fulton
Fiscal Year End:	5/6/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$289,525		
Equalized Assessed Valuation:	\$24,522,982		
Population:	2,449		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$42,334		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$346,066	\$12,420,355	\$
Per Capita Debt:	\$141	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$800.251	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$327	\$151,125	\$
Revenue Collected During FY 18:	\$231.423	\$5,027,817	\$
Expenditures During FY 18:	\$218.476	\$5,050,874	\$
Per Capita Revenue:	\$94	\$31,070	\$
Per Capita Expenditures:	\$89	\$30,083	\$
Operating Income (loss):	\$12.947	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	372.21%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$813.198	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$332	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Farrington-Field #3 Multi Township Tax Assessment District		
Unit Code:	041/040/24	County:	Jefferson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,950		
Equalized Assessed Valuation:	\$22,385,197		
Population:	2,035		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$8,280	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$27,181	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$12,226	\$82,084	\$19,638
Expenditures During FY 18:	\$13,684	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$1,458	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	187.98%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$25,723	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$25,723	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fayette Mosquito Abatement District		
Unit Code:	026/010/11	County:	Fayette
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$49,500		
Equalized Assessed Valuation:	\$59,550,280		
Population:	6,100		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$3,512	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,910	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$10	\$18,396	\$8
Revenue Collected During FY 18:	\$9,124	\$82,084	\$19,638
Expenditures During FY 18:	\$26,440	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	-\$17,316	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	164.88%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$43,594	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,594	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fayette Co Soil And Water Conservation District		
Unit Code:	026/010/17	County:	Fayette
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$253,000		
Equalized Assessed Valuation:	\$247,950,483		
Population:	22,133		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$101,116		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$184,382	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$312,634	\$82,084	\$19,638
Expenditures During FY 18:	\$287,696	\$74,419	\$16,197
Per Capita Revenue:	\$14	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	\$24,938	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	72.76%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$209,320	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$209,319	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fayette County Hospital District		
Unit Code:	026/010/08	County:	Fayette
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,154,013		
Equalized Assessed Valuation:	\$236,552,463		
Population:	21,789		
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:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$1	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$2,214,486	\$12,420,355	\$
Per Capita Debt:	\$102	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$13,616,871	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$625	\$151,125	\$
Revenue Collected During FY 18:	\$1,821,300	\$5,027,817	\$
Expenditures During FY 18:	\$1,760,314	\$5,050,874	\$
Per Capita Revenue:	\$84	\$31,070	\$
Per Capita Expenditures:	\$81	\$30,083	\$
Operating Income (loss):	\$60,986	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	777.01%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$13,677,857	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$628	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ferges Water Service District		
Unit Code:	100/015/19	County:	Williamson
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$192,017		
Equalized Assessed Valuation:	\$		
Population:	1,300		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$34,293		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$695.824	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$535	\$151,125	\$
Revenue Collected During FY 18:	\$194.560	\$5,027,817	\$
Expenditures During FY 18:	\$192.017	\$5,050,874	\$
Per Capita Revenue:	\$150	\$31,070	\$
Per Capita Expenditures:	\$148	\$30,083	\$
Operating Income (loss):	\$2.543	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	363.70%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$698.367	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$537	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fidelity-Jersey-Ruyle #2 Multi Township Tax Assessment District		
Unit Code:	042/020/24	County:	Jersey
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$28,565		
Equalized Assessed Valuation:	\$176,904,788		
Population:	10,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$22,250		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$137,011	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$61	\$82,084	\$19,638
Expenditures During FY 18:	\$24,621	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$24,560	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	456.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$112,451	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fillmore Consolidated Road District		
Unit Code:	068/010/15	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$142,259		
Equalized Assessed Valuation:	\$8,830,560		
Population:	1,152		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$40,078		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$197,824	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$172	\$18,396	\$8
Revenue Collected During FY 18:	\$125,678	\$82,084	\$19,638
Expenditures During FY 18:	\$101,416	\$74,419	\$16,197
Per Capita Revenue:	\$109	\$1,425	\$6
Per Capita Expenditures:	\$88	\$654	\$6
Revenues over (under) Expenditures:	\$24,262	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	103.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$104,897	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$91	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,082	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Flagg Creek Water Reclamation District		
Unit Code:	022/005/40	County:	Dupage
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,217,282		
Equalized Assessed Valuation:	\$4,058,169,453		
Population:	81,000		
Employees:			
Full Time:	35		
Part Time:	13		
Salaries Paid:	\$2,999,331		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$19,972,910	\$12,420,355	\$
Per Capita Debt:	\$247	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$40,483,625	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$500	\$151,125	\$
Revenue Collected During FY 18:	\$11,312,066	\$5,027,817	\$
Expenditures During FY 18:	\$10,693,375	\$5,050,874	\$
Per Capita Revenue:	\$140	\$31,070	\$
Per Capita Expenditures:	\$132	\$30,083	\$
Operating Income (loss):	\$618,691	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	384.37%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$41,102,316	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$507	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Flora Airport Authority		
Unit Code:	013/010/03	County:	Clay
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$191,618		
Equalized Assessed Valuation:	\$49,414,425		
Population:	4,680		
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:	\$369,977	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$79	\$18,396	\$8
Revenue Collected During FY 18:	\$240,889	\$82,084	\$19,638
Expenditures During FY 18:	\$280,294	\$74,419	\$16,197
Per Capita Revenue:	\$51	\$1,425	\$6
Per Capita Expenditures:	\$60	\$654	\$6
Revenues over (under) Expenditures:	-\$39,405	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	117.94%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$330,572	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$71	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$258,767	\$12,755	\$
Total Unrestricted Net Assets:	\$110,712	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Florence-Wilton Multi Township Tax Assessment District		
Unit Code:	099/010/24	County:	Will
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$23,200		
Equalized Assessed Valuation:	\$63,405,328		
Population:	2,185		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$7,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,590	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$21	\$18,396	\$8
Revenue Collected During FY 18:	\$19,415	\$82,084	\$19,638
Expenditures During FY 18:	\$12,674	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$6,741	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	420.79%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$53,331	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$24	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ford Co Soil And Water Conservation District		
Unit Code:	027/010/17	County:	Ford
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$306,606		
Equalized Assessed Valuation:	\$249,163,150		
Population:	14,081		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$58,930		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$212,170	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$287,498	\$82,084	\$19,638
Expenditures During FY 18:	\$296,858	\$74,419	\$16,197
Per Capita Revenue:	\$20	\$1,425	\$6
Per Capita Expenditures:	\$21	\$654	\$6
Revenues over (under) Expenditures:	-\$9,360	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	68.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$202,810	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,250	\$11,461	\$
Total Unreserved Funds:	\$186,560	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Ford Co #3 Multi Township Tax Assessment District		
Unit Code:	027/030/24	County:	Ford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,900		
Equalized Assessed Valuation:	\$90,478,517		
Population:	4,665		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$16,237		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,389	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$25,542	\$82,084	\$19,638
Expenditures During FY 18:	\$17,005	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$8,537	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	275.95%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$46,926	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$10	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$38,389	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Forest River Sanitary District		
Unit Code:	016/050/16	County:	Cook
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$20,923		
Equalized Assessed Valuation:	\$24,788,296		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$4,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$178,818	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$179	\$18,396	\$8
Revenue Collected During FY 18:	\$40,719	\$82,084	\$19,638
Expenditures During FY 18:	\$21,658	\$74,419	\$16,197
Per Capita Revenue:	\$41	\$1,425	\$6
Per Capita Expenditures:	\$22	\$654	\$6
Revenues over (under) Expenditures:	\$19,061	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	913.65%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$197,879	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$198	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Forest River Street Lighting District		
Unit Code:	016/005/18	County:	Cook
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,750		
Equalized Assessed Valuation:	\$		
Population:	500		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$600		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$148,039	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$296	\$18,396	\$8
Revenue Collected During FY 18:	\$5,489	\$82,084	\$19,638
Expenditures During FY 18:	\$7,450	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$15	\$654	\$6
Revenues over (under) Expenditures:	-\$1,961	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1960.78%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$146,078	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$292	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$146,078	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Forrest-Fayette #9 Multi Township Tax Assessment District														
Unit Code:	053/045/24	County:	Livingston												
Fiscal Year End:	12/31/2018														
Accounting Method:	Cash With Assets														
Appropriation or Budget:	\$14,364														
Equalized Assessed Valuation:	\$40,289,443														
Population:	1,861														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:			\$
Full Time:															
Part Time:															
Salaries Paid:			\$												

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,644	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$16	\$18,396	\$8
Revenue Collected During FY 18:	\$10,987	\$82,084	\$19,638
Expenditures During FY 18:	\$13,534	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$2,547	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	200.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$27,097	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$27,097	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fosterburg Water Service District		
Unit Code:	057/005/19	County:	Madison
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,266,925		
Equalized Assessed Valuation:	\$189,789,830		
Population:	9,167		
Employees:			
Full Time:	7		
Part Time:	1		
Salaries Paid:	\$440,487		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$9,743,465	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,063	\$151,125	\$
Revenue Collected During FY 18:	\$2,561,820	\$5,027,817	\$
Expenditures During FY 18:	\$2,225,975	\$5,050,874	\$
Per Capita Revenue:	\$279	\$31,070	\$
Per Capita Expenditures:	\$243	\$30,083	\$
Operating Income (loss):	\$335,845	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	452.80%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$10,079,310	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,100	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fountain Water Service District		
Unit Code:	067/010/19	County:	Monroe
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,069,322		
Equalized Assessed Valuation:	\$		
Population:	6,000		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$278,370		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,560,683	\$12,420,355	\$
Per Capita Debt:	\$593	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$6,884,211	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.147	\$151,125	\$
Revenue Collected During FY 18:	\$1,448,191	\$5,027,817	\$
Expenditures During FY 18:	\$1,069,321	\$5,050,874	\$
Per Capita Revenue:	\$241	\$31,070	\$
Per Capita Expenditures:	\$178	\$30,083	\$
Operating Income (loss):	\$378,870	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	679.22%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$7,263,081	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,211	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fox Metro Water Reclamation District		
Unit Code:	045/003/40	County:	Kane
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$90,788,569		
Equalized Assessed Valuation:	\$4,839,371,783		
Population:	300,000		
Employees:			
	Full Time:	95	
	Part Time:	3	
	Salaries Paid:	\$6,869,927	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$120,781,170	\$12,420,355	\$
Per Capita Debt:	\$403	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$181,232,863	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$604	\$151,125	\$
Revenue Collected During FY 18:	\$44,997,509	\$5,027,817	\$
Expenditures During FY 18:	\$30,696,825	\$5,050,874	\$
Per Capita Revenue:	\$150	\$31,070	\$
Per Capita Expenditures:	\$102	\$30,083	\$
Operating Income (loss):	\$14,300,684	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	613.39%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$188,289,755	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$628	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fox River Water Reclamation Sanitary District		
Unit Code:	045/020/16	County:	Kane
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,768,368		
Equalized Assessed Valuation:	\$2,850,694,026		
Population:	206,000		
Employees:			
Full Time:	48		
Part Time:	6		
Salaries Paid:	\$3,517,527		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$	\$82,084	\$19,638
Expenditures During FY 18:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,142,921	\$12,420,355	\$
Per Capita Debt:	\$35	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$136.617.436	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$663	\$151,125	\$
Revenue Collected During FY 18:	\$15.127.008	\$5,027,817	\$
Expenditures During FY 18:	\$14.611.646	\$5,050,874	\$
Per Capita Revenue:	\$73	\$31,070	\$
Per Capita Expenditures:	\$71	\$30,083	\$
Operating Income (loss):	\$515.362	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	938.52%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$137.132.798	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$666	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Fox Waterway Agency Water Service District		
Unit Code:	049/010/19	County:	Lake
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,015,663		
Equalized Assessed Valuation:	\$1		
Population:	1,009,402		
Employees:			
Full Time:	13		
Part Time:			
Salaries Paid:	\$740,993		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$284,059	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$	\$2,072	\$34
Revenue Collected During FY 18:	\$2,064,801	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,569,359	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$2	\$11,306	\$59
Per Capita Expenditures:	\$2	\$11,156	\$56
Revenues over (under) Expenditures:	\$495,442	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	13.47%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$211,383	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$	\$2,215	\$31

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:	\$10,799	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	-\$42,814	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$176,244	\$23,081,597	\$1,657,139
Per Capita Debt:	\$	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Franklin Hospital District		
Unit Code:	028/010/08	County:	Franklin
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,491,647		
Equalized Assessed Valuation:	\$320,911,452		
Population:	39,041		
Employees:			
Full Time:	149		
Part Time:	6		
Salaries Paid:	\$8,535,935		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$198,487	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$5	\$2,072	\$34
Revenue Collected During FY 18:	\$20,080,292	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$19,491,647	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$514	\$11,306	\$59
Per Capita Expenditures:	\$499	\$11,156	\$56
Revenues over (under) Expenditures:	\$588,645	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	4.76%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$927,536	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$24	\$2,215	\$31

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:	\$690,167	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	-\$777,256	\$6,121,851	\$2,107,404

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$4,613,836	\$23,081,597	\$1,657,139
Per Capita Debt:	\$118	\$267	\$36
General Obligation Debt over EAV:	0.00%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$11	\$
Revenue Collected During FY 18:	\$	\$342,749	\$
Expenditures During FY 18:	\$	\$324,829	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	0.00%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Franklin Mosquito Abatement District		
Unit Code:	028/010/11	County:	Franklin
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,000		
Equalized Assessed Valuation:	\$88,741,791		
Population:	14,000		
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:	\$32,889	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$22,728	\$82,084	\$19,638
Expenditures During FY 18:	\$24,822	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$2,094	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	124.06%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$30,795	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Franklin Co Soil And Water Conservation District		
Unit Code:	028/010/17	County:	Franklin
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$54,853		
Equalized Assessed Valuation:	\$418,041,700		
Population:	39,041		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$22,132		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$64,134	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$87,657	\$82,084	\$19,638
Expenditures During FY 18:	\$51,213	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$36,444	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	198.64%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$101,732	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,335	\$12,755	\$
Total Unrestricted Net Assets:	\$62,398	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Franklin Grove - Nachusa Multi Township Tax Assessment District		
Unit Code:	052/075/24	County:	Lee
Fiscal Year End:	4/1/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,916		
Equalized Assessed Valuation:	\$37,106,434		
Population:	1,900		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$8,290		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$9,856	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$11,905	\$82,084	\$19,638
Expenditures During FY 18:	\$10,440	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$1,465	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	108.44%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$11,321	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$6	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$11,321	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Franklin Township Cemetery District		
Unit Code:	019/005/04	County:	DeKalb
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$47,600		
Equalized Assessed Valuation:	\$47,435,905		
Population:	2,520		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$16,491		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,942	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$34	\$18,396	\$8
Revenue Collected During FY 18:	\$36,568	\$82,084	\$19,638
Expenditures During FY 18:	\$36,093	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	\$475	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	239.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$86,418	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$34	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Freeburg-Smithton-Hecker Water Commission		
Unit Code:	088/010/38	County:	St. Clair
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$711,204		
Equalized Assessed Valuation:	\$115		
Population:	115		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$7,968		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$75,686	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$658	\$18,396	\$8
Revenue Collected During FY 18:	\$792,952	\$82,084	\$19,638
Expenditures During FY 18:	\$711,204	\$74,419	\$16,197
Per Capita Revenue:	\$6,895	\$1,425	\$6
Per Capita Expenditures:	\$6,184	\$654	\$6
Revenues over (under) Expenditures:	\$81,748	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	22.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$157,434	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1,369	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$2,917,820	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Freedom-Serena #2 Multi Township Tax Assessment District		
Unit Code:	050/020/24	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,650		
Equalized Assessed Valuation:	\$68,855,950		
Population:	1,833		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$13,290		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,414	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$22,641	\$82,084	\$19,638
Expenditures During FY 18:	\$17,573	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$5,068	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	241.75%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$42,482	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$23	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Freeport Mosquito Abatement District								
Unit Code:	089/010/11	County:	Stephenson						
Fiscal Year End:	6/30/2018								
Accounting Method:	Cash With Assets								
Appropriation or Budget:	\$144,042								
Equalized Assessed Valuation:	\$282,127,903								
Population:	25,000								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 30%;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			Full Time:		Part Time:		Salaries Paid:	\$
Full Time:									
Part Time:									
Salaries Paid:	\$								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$116,764	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$133,385	\$82,084	\$19,638
Expenditures During FY 18:	\$146,720	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	-\$13,335	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	70.49%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$103,429	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$116,734	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fulton Co Soil And Water Conservation District		
Unit Code:	029/010/17	County:	Fulton
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$71,198		
Equalized Assessed Valuation:	\$482,425.659		
Population:	35,110		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$52,003		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,032	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$100,182	\$82,084	\$19,638
Expenditures During FY 18:	\$76,074	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$24,108	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	83.35%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$63,404	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,502	\$12,755	\$
Total Unrestricted Net Assets:	\$51,902	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fulton Flood River Conservancy District		
Unit Code:	098/010/14	County:	Whiteside
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$101,500		
Equalized Assessed Valuation:	\$65,456,693		
Population:	5,000		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$3,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$223,524	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$45	\$18,396	\$8
Revenue Collected During FY 18:	\$43,066	\$82,084	\$19,638
Expenditures During FY 18:	\$101,113	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$20	\$654	\$6
Revenues over (under) Expenditures:	-\$58,047	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	163.66%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$165,477	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$33	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$78,984	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$151,125	\$
Revenue Collected During FY 18:	\$	\$5,027,817	\$
Expenditures During FY 18:	\$	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$	\$151,709	\$