

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:	Jackson Co Soil And Water Conservation District		
Unit Code:	039/010/17	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$61,800		
Equalized Assessed Valuation:	\$846,000,673		
Population:	58,284		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$32,433		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$221,178	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$153,341	\$82,084	\$19,638
Expenditures During FY 18:	\$136,406	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$16,935	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	174.56%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$238,113	\$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:	\$238,113	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Jackson County Mass Transit District		
Unit Code:	039/010/23	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,468,947		
Equalized Assessed Valuation:	\$		
Population:	58,284		
Employees:			
	Full Time:	36	
	Part Time:		
	Salaries Paid:	\$724,098	

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	\$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:	\$	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$1	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$5	\$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:	\$4	\$78,984	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$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:	\$441.873	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$8	\$151,125	\$
Revenue Collected During FY 18:	\$1.482.877	\$5,027,817	\$
Expenditures During FY 18:	\$1.468.887	\$5,050,874	\$
Per Capita Revenue:	\$25	\$31,070	\$
Per Capita Expenditures:	\$25	\$30,083	\$
Operating Income (loss):	\$13.990	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	31.03%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$455.863	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$8	\$151,709	\$

FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Jacksonville Airport Authority		
Unit Code:	069/010/03	County:	Morgan
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,454,450		
Equalized Assessed Valuation:	\$317,332,061		
Population:	18,454		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$190,439		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$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:	\$	\$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:	\$3,380,823	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$183	\$151,125	\$
Revenue Collected During FY 18:	\$812,275	\$5,027,817	\$
Expenditures During FY 18:	\$710,332	\$5,050,874	\$
Per Capita Revenue:	\$44	\$31,070	\$
Per Capita Expenditures:	\$38	\$30,083	\$
Operating Income (loss):	\$101,943	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	490.30%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,482,766	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$189	\$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:	Jamaica-Vance Multi Township Tax Assessment District		
Unit Code:	092/030/24	County:	Vermilion
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$12,942		
Equalized Assessed Valuation:	\$38,971,658		
Population:	1,233		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$9,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,259	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$13,034	\$82,084	\$19,638
Expenditures During FY 18:	\$9,622	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$3,412	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	214.83%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$20,671	\$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:	\$	\$78,984	\$

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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Jasper Co Soil And Water Conservation District		
Unit Code:	040/010/17	County:	Jasper
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$246,670		
Equalized Assessed Valuation:	\$206,413,169		
Population:	9,592		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$95,106		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$467,721	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$49	\$18,396	\$8
Revenue Collected During FY 18:	\$279,696	\$82,084	\$19,638
Expenditures During FY 18:	\$246,625	\$74,419	\$16,197
Per Capita Revenue:	\$29	\$1,425	\$6
Per Capita Expenditures:	\$26	\$654	\$6
Revenues over (under) Expenditures:	\$33,071	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	203.06%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$500,792	\$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:	\$40,831	\$12,755	\$
Total Unrestricted Net Assets:	\$459,961	\$78,984	\$

FISCAL YEAR 2018



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$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:	Jefferson Co Soil And Water Conservation District		
Unit Code:	041/010/17	County:	Jefferson
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$170,100		
Equalized Assessed Valuation:	\$496,938,784		
Population:	38,827		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$54,255		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$220,284	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$158,249	\$82,084	\$19,638
Expenditures During FY 18:	\$132,277	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$25,972	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	186.17%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$246,256	\$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:	\$102,619	\$12,755	\$
Total Unrestricted Net Assets:	\$144,461	\$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:	Jersey Hospital District		
Unit Code:	042/010/08	County:	Jersey
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$44,139,010		
Equalized Assessed Valuation:	\$344,939,326		
Population:	22,985		
Employees:			
Full Time:	296		
Part Time:	135		
Salaries Paid:	\$19,661,939		

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:	\$5,497,200	\$12,420,355	\$
Per Capita Debt:	\$239	\$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:	\$18,377,569	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$800	\$151,125	\$
Revenue Collected During FY 18:	\$45,227,608	\$5,027,817	\$
Expenditures During FY 18:	\$42,863,411	\$5,050,874	\$
Per Capita Revenue:	\$1,968	\$31,070	\$
Per Capita Expenditures:	\$1,865	\$30,083	\$
Operating Income (loss):	\$2,364,197	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	48.39%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$20,741,766	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$902	\$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:	Jersey Co Soil And Water Conservation District		
Unit Code:	042/010/17	County:	Jersey
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$177,060		
Equalized Assessed Valuation:	\$364,750,914		
Population:	21,941		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$56,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,009	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$177,060	\$82,084	\$19,638
Expenditures During FY 18:	\$156,489	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$20,571	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	25.93%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$40,580	\$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:	\$122,893	\$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:	Jo Daviess Soil And Water Conservation District		
Unit Code:	043/010/17	County:	Jo Daviess
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$88,180		
Equalized Assessed Valuation:	\$692,607,811		
Population:	22,407		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$52,079		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$122,151	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$105,528	\$82,084	\$19,638
Expenditures During FY 18:	\$88,180	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$17,348	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	158.20%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$139,499	\$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:	\$	\$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:	JoDavieess/Carroll Solid Waste Agency		
Unit Code:	043/010/39	County:	Jo Davieess
Fiscal Year End:	11/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,000		
Equalized Assessed Valuation:	\$906,273,000		
Population:	35,678		
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:	\$17,581	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$14,000	\$82,084	\$19,638
Expenditures During FY 18:	\$14,000	\$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:	125.58%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,581	\$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:	\$	\$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:	Johannisburg-Lively Grove-Venedy #4 Multi Township Tax Assessment		
Unit Code:	095/040/24	County:	Washington
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$54,220		
Equalized Assessed Valuation:	\$29,540,529		
Population:	1,603		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$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:	\$42,443	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$26	\$18,396	\$8
Revenue Collected During FY 18:	\$11,047	\$82,084	\$19,638
Expenditures During FY 18:	\$10,867	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$180	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	392.22%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$42,623	\$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:	\$42,623	\$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:	Johnson County Soil And Water Conservation District		
Unit Code:	044/010/17	County:	Johnson
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$76,490		
Equalized Assessed Valuation:	\$129,517,341		
Population:	12,900		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$51,554		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$76,490	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$86,554	\$82,084	\$19,638
Expenditures During FY 18:	\$71,364	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$15,190	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	128.47%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$91,680	\$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:	\$4,500	\$11,461	\$
Total Unreserved Funds:	\$87,181	\$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:	Jonathan Creek-Lowe Multi Township Tax Assessment District		
Unit Code:	070/020/24	County:	Moultrie
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$16,019		
Equalized Assessed Valuation:	\$43,527,557		
Population:	2,725		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$76		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,437	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$16,019	\$82,084	\$19,638
Expenditures During FY 18:	\$16,019	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	190.01%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$30,437	\$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:	\$30,437	\$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:	Joppa Sanitary District		
Unit Code:	061/010/16	County:	Massac
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$68,552		
Equalized Assessed Valuation:	\$2,344,409		
Population:	378		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$10,980		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,125	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$289	\$18,396	\$8
Revenue Collected During FY 18:	\$26,629	\$82,084	\$19,638
Expenditures During FY 18:	\$24,488	\$74,419	\$16,197
Per Capita Revenue:	\$70	\$1,425	\$6
Per Capita Expenditures:	\$65	\$654	\$6
Revenues over (under) Expenditures:	\$2,141	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	454.37%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$111,266	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$294	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$111,266	\$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:	Kane County Forest Preserve District		
Unit Code:	045/010/07	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,903,231		
Equalized Assessed Valuation:	\$13,844,989,451		
Population:	534,667		
Employees:			
Full Time:		70	
Part Time:		78	
Salaries Paid:		\$4,493,258	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,464,949	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$14	\$2,072	\$34
Revenue Collected During FY 18:	\$9,233,791	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$8,542,157	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$17	\$11,306	\$59
Per Capita Expenditures:	\$16	\$11,156	\$56
Revenues over (under) Expenditures:	\$691,634	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	95.49%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$8,156,583	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$15	\$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:	\$4,947,343	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$17,102,884	\$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:	\$163,856,712	\$23,081,597	\$1,657,139
Per Capita Debt:	\$306	\$267	\$36
General Obligation Debt over EAV:	1.08%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$10,810,959	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$20	\$11	\$
Revenue Collected During FY 18:	\$749,685	\$342,749	\$
Expenditures During FY 18:	\$887,480	\$324,829	\$
Per Capita Revenue:	\$1	\$3	\$
Per Capita Expenditures:	\$2	\$3	\$
Operating Income (loss):	-\$137,795	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	1202.64%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$10,673,164	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$20	\$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:	Kane-DuPage Co. Soil And Water Conservation District		
Unit Code:	045/010/17	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$298,611		
Equalized Assessed Valuation:	\$		
Population:	1,450,474		
Employees:			
Full Time:	3		
Part Time:	2		
Salaries Paid:	\$181,683		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$438,233	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$372,495	\$82,084	\$19,638
Expenditures During FY 18:	\$297,498	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$74,997	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	155.35%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$462,160	\$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:	\$4,500	\$12,755	\$
Total Unrestricted Net Assets:	\$457,660	\$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:	Kankakee River Conservancy District		
Unit Code:	046/010/14	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$42,650		
Equalized Assessed Valuation:	\$12,240,772		
Population:	1,350		
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:	\$36,398	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$27	\$18,396	\$8
Revenue Collected During FY 18:	\$9,681	\$82,084	\$19,638
Expenditures During FY 18:	\$23,233	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$17	\$654	\$6
Revenues over (under) Expenditures:	-\$13,552	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	98.33%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$22,846	\$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:	\$22,845	\$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:	Kankakee Co Soil And Water Conservation District		
Unit Code:	046/010/17	County:	Kankakee
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$109,974		
Equalized Assessed Valuation:	\$1,910,391,257		
Population:	109,605		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$33,929		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$137,493	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$151,378	\$82,084	\$19,638
Expenditures During FY 18:	\$109,974	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$41,404	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	162.67%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$178,897	\$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:	\$41,403	\$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:	Kankakee Co. Public Building Commission		
Unit Code:	046/010/33	County:	Kankakee
Fiscal Year End:	10/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$85,241		
Equalized Assessed Valuation:	\$1,910,391,257		
Population:	109,605		
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:	\$339,436	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$23,944	\$82,084	\$19,638
Expenditures During FY 18:	\$23,680	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$264	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1434.54%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$339,700	\$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:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$317,764	\$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:	\$1,310,000	\$12,420,355	\$
Per Capita Debt:	\$12	\$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:	Kankakee River Valley Forest Preserve District		
Unit Code:	046/010/07	County:	Kankakee
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$480,402		
Equalized Assessed Valuation:	\$301,226,051		
Population:	70,500		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$43,659	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$299,177	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$175,268	\$82,084	\$19,638
Expenditures During FY 18:	\$218,056	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$42,788	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	117.58%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$256,389	\$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:	\$256,389	\$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:	Kankakee Valley Airport Authority		
Unit Code:	046/010/03	County:	Kankakee
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$762,000		
Equalized Assessed Valuation:	\$640,751,216		
Population:	62,000		
Employees:			
Full Time:	4		
Part Time:	8		
Salaries Paid:	\$275,908		

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:	\$94,497	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$594,769	\$82,084	\$19,638
Expenditures During FY 18:	\$679,544	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	-\$84,775	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-5.67%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$38,507	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$1	\$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:	\$25,364	\$12,755	\$
Total Unrestricted Net Assets:	\$1,915,038	\$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:	\$268,000	\$12,420,355	\$
Per Capita Debt:	\$4	\$33,825	\$
General Obligation Debt over EAV:	0.04%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$148.576	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2	\$151,125	\$
Revenue Collected During FY 18:	\$341.200	\$5,027,817	\$
Expenditures During FY 18:	\$342.880	\$5,050,874	\$
Per Capita Revenue:	\$6	\$31,070	\$
Per Capita Expenditures:	\$6	\$30,083	\$
Operating Income (loss):	-\$1.680	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	42.84%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$146.896	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2	\$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:	Kaskaskia Port District		
Unit Code:	079/010/25	County:	Randolph
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$764,963		
Equalized Assessed Valuation:	\$1		
Population:	1		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$97,671		

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:	\$1	\$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:	\$1	\$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:	\$723,150	\$12,420,355	\$
Per Capita Debt:	\$723,150	\$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:	\$2,075,988	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2,075,988	\$151,125	\$
Revenue Collected During FY 18:	\$573,716	\$5,027,817	\$
Expenditures During FY 18:	\$601,416	\$5,050,874	\$
Per Capita Revenue:	\$573,716	\$31,070	\$
Per Capita Expenditures:	\$601,416	\$30,083	\$
Operating Income (loss):	-\$27,700	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	340.58%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,048,288	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2,048,288	\$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:	Kaskaskia Water Service District		
Unit Code:	088/015/19	County:	St. Clair
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,217,800		
Equalized Assessed Valuation:	\$1		
Population:	45,000		
Employees:			
Full Time:	6		
Part Time:	8		
Salaries Paid:	\$335,555		

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:	\$1,362,824	\$12,420,355	\$
Per Capita Debt:	\$30	\$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:	\$1,868,175	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$42	\$151,125	\$
Revenue Collected During FY 18:	\$1,415,729	\$5,027,817	\$
Expenditures During FY 18:	\$1,304,813	\$5,050,874	\$
Per Capita Revenue:	\$31	\$31,070	\$
Per Capita Expenditures:	\$29	\$30,083	\$
Operating Income (loss):	\$110,916	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	151.68%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,979,091	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$44	\$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:	Keene & Lima Multi Township Tax Assessment District		
Unit Code:	001/040/24	County:	Adams
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$33,300		
Equalized Assessed Valuation:	\$19,351,283		
Population:	1,444		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$6,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,886	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$8,830	\$82,084	\$19,638
Expenditures During FY 18:	\$7,974	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$856	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	372.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$29,742	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$21	\$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:	Kendall Co Soil And Water Conservation District		
Unit Code:	047/010/17	County:	Kendall
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$151,784		
Equalized Assessed Valuation:	\$		
Population:	126,218		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$88,795		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$139,594	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$151,784	\$82,084	\$19,638
Expenditures During FY 18:	\$148,371	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$3,413	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	96.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$143,007	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$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:	\$135,705	\$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:	Kendall Co #1 Multi Township Tax Assessment District		
Unit Code:	047/010/24	County:	Kendall
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$90,047		
Equalized Assessed Valuation:	\$462,835,679		
Population:	18,415		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$56,217		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$363,727	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$93,802	\$82,084	\$19,638
Expenditures During FY 18:	\$76,539	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$17,263	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	497.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$380,990	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$21	\$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:	\$380,478	\$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:	Kewanee Airport Authority		
Unit Code:	037/010/03	County:	Henry
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$629,500		
Equalized Assessed Valuation:	\$81,094,446		
Population:	12,500		
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:	\$269,724	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$226,381	\$82,084	\$19,638
Expenditures During FY 18:	\$208,258	\$74,419	\$16,197
Per Capita Revenue:	\$18	\$1,425	\$6
Per Capita Expenditures:	\$17	\$654	\$6
Revenues over (under) Expenditures:	\$18,123	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	113.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$235,765	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$19	\$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:	\$88,493	\$12,755	\$
Total Unrestricted Net Assets:	\$235,765	\$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:	Kimberly Heights Sanitary District														
Unit Code:	016/090/16	County:	Cook												
Fiscal Year End:	4/30/2018														
Accounting Method:	Modified Accrual														
Appropriation or Budget:	\$328,001														
Equalized Assessed Valuation:	\$12,643,188														
Population:	700														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 10%;"></td> <td style="border: 1px solid black; width: 10%;"></td> <td style="border: 1px solid black; width: 10%;"></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

Number Submitted = 1

Kimberly Heights Sanitary Distric

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:	\$27,110	\$82,084	\$19,638
Expenditures During FY 18:	\$1	\$74,419	\$16,197
Per Capita Revenue:	\$39	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	\$27,109	\$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:	\$239,242	\$12,420,355	\$
Per Capita Debt:	\$342	\$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:	\$508.572	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$727	\$151,125	\$
Revenue Collected During FY 18:	\$65.425	\$5,027,817	\$
Expenditures During FY 18:	\$45.118	\$5,050,874	\$
Per Capita Revenue:	\$93	\$31,070	\$
Per Capita Expenditures:	\$64	\$30,083	\$
Operating Income (loss):	\$20.307	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1232.30%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$555.988	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$794	\$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:	Kinkaid-Reed's Creek River Conservancy District		
Unit Code:	039/010/14	County:	Jackson
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,986,868		
Equalized Assessed Valuation:	\$321,680,141		
Population:	26,000		
Employees:			
Full Time:	8		
Part Time:	10		
Salaries Paid:	\$580,433		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$892,584	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$34	\$18,396	\$8
Revenue Collected During FY 18:	\$435,370	\$82,084	\$19,638
Expenditures During FY 18:	\$287,816	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	\$147,554	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	361.39%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,040,138	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$40	\$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:	\$1,318,139	\$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:	\$3,132,720	\$12,420,355	\$
Per Capita Debt:	\$120	\$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:	\$1,189,032	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$46	\$151,125	\$
Revenue Collected During FY 18:	\$1,748,232	\$5,027,817	\$
Expenditures During FY 18:	\$1,531,211	\$5,050,874	\$
Per Capita Revenue:	\$67	\$31,070	\$
Per Capita Expenditures:	\$59	\$30,083	\$
Operating Income (loss):	\$217,021	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	91.83%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,406,053	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$54	\$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:	Kinmundy-Meecham #3 Multi Township Tax Assessment District		
Unit Code:	058/050/24	County:	Marion
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$16,384		
Equalized Assessed Valuation:	\$17,451,327		
Population:	1,548		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$8,203		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$96,070	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$62	\$18,396	\$8
Revenue Collected During FY 18:	\$16,384	\$82,084	\$19,638
Expenditures During FY 18:	\$11,112	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$5,272	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	912.01%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$101,342	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$65	\$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:	Kishwaukee Water Reclamation District Sanitary District		
Unit Code:	019/010/16	County:	Dekalb
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,511,364		
Equalized Assessed Valuation:	\$588,830,262		
Population:	44,054		
Employees:			
Full Time:	17		
Part Time:	3		
Salaries Paid:	\$1,256,600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$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:	\$29,835,493	\$12,420,355	\$
Per Capita Debt:	\$677	\$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:	\$57,501.070	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.305	\$151,125	\$
Revenue Collected During FY 18:	\$7,018.571	\$5,027,817	\$
Expenditures During FY 18:	\$5,375.571	\$5,050,874	\$
Per Capita Revenue:	\$159	\$31,070	\$
Per Capita Expenditures:	\$122	\$30,083	\$
Operating Income (loss):	\$1,643.000	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1100.24%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$59,144.070	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.343	\$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:	Knox Co Soil And Water Conservation District		
Unit Code:	048/010/17	County:	Knox
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$153,623		
Equalized Assessed Valuation:	\$816,018,847		
Population:	50,638		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$75,563		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$117,409	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$125,096	\$82,084	\$19,638
Expenditures During FY 18:	\$143,420	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$18,324	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	69.09%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$99,085	\$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:	\$19,509	\$12,755	\$
Total Unrestricted Net Assets:	\$78,930	\$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:	Knox County Exposition and Auditorium Authority		
Unit Code:	048/005/09	County:	Knox
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$711,891		
Equalized Assessed Valuation:	\$		
Population:	53,000		
Employees:			
Full Time:	4		
Part Time:			
Salaries Paid:	\$127,008		

Blended Component Units
Number Submitted = 1 ORPHEUM THEATRE OF GALESBURG, IL N

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:	\$136,616	\$12,420,355	\$
Per Capita Debt:	\$3	\$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:	\$2,225,256	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$42	\$151,125	\$
Revenue Collected During FY 18:	\$716,984	\$5,027,817	\$
Expenditures During FY 18:	\$711,890	\$5,050,874	\$
Per Capita Revenue:	\$14	\$31,070	\$
Per Capita Expenditures:	\$13	\$30,083	\$
Operating Income (loss):	\$5,094	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	313.30%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,230,350	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$42	\$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:	Knox County North Multi Township Tax Assessment District		
Unit Code:	048/070/24	County:	Knox
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$176,800		
Equalized Assessed Valuation:	\$264,932,226		
Population:	6,252		
Employees:			
Full Time:	2		
Part Time:	19		
Salaries Paid:	\$45,561		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$136,734	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$95,147	\$82,084	\$19,638
Expenditures During FY 18:	\$99,831	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$16	\$654	\$6
Revenues over (under) Expenditures:	-\$4,684	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	137.72%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$137,491	\$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:	\$130,607	\$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:	La Grange Highlands Sanitary District		
Unit Code:	016/100/16	County:	Cook
Fiscal Year End:	5/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,108,250		
Equalized Assessed Valuation:	\$211,759,701		
Population:	6,400		
Employees:			
Full Time:	4		
Part Time:	2		
Salaries Paid:	\$284,091		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$543,774	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	-\$85	\$18,396	\$8
Revenue Collected During FY 18:	\$541,549	\$82,084	\$19,638
Expenditures During FY 18:	\$731,711	\$74,419	\$16,197
Per Capita Revenue:	\$85	\$1,425	\$6
Per Capita Expenditures:	\$114	\$654	\$6
Revenues over (under) Expenditures:	-\$190,162	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-31.97%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$233,936	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$37	\$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:	-\$164,127	\$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:	\$1,186,480	\$12,420,355	\$
Per Capita Debt:	\$185	\$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:	\$13,364,105	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2,088	\$151,125	\$
Revenue Collected During FY 18:	\$1,735,780	\$5,027,817	\$
Expenditures During FY 18:	\$1,768,943	\$5,050,874	\$
Per Capita Revenue:	\$271	\$31,070	\$
Per Capita Expenditures:	\$276	\$30,083	\$
Operating Income (loss):	-\$33,163	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	725.35%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$12,830,942	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2,005	\$151,709	\$



FISCAL YEAR 2018

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lafayette-Pine Rock-Taylor Multi
Township Tax Assessment District

Unit Code: 071/050/24 **County:** Ogle

Fiscal Year End: 3/31/2018

Accounting Method: Cash

Appropriation or Budget: \$26,685

Equalized Assessed Valuation: \$51,891,931

Population: 2,118

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$17,556

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,403	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$20,934	\$82,084	\$19,638
Expenditures During FY 18:	\$21,074	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	-\$140	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	29.72%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$6,263	\$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:	\$	\$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:	Lake Bank-Two Mile Grove Cemetery District		
Unit Code:	054/010/04	County:	Logan
Fiscal Year End:	7/1/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$31,175		
Equalized Assessed Valuation:	\$22,971,800		
Population:	791		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,585		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,490	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$47	\$18,396	\$8
Revenue Collected During FY 18:	\$21,111	\$82,084	\$19,638
Expenditures During FY 18:	\$15,960	\$74,419	\$16,197
Per Capita Revenue:	\$27	\$1,425	\$6
Per Capita Expenditures:	\$20	\$654	\$6
Revenues over (under) Expenditures:	\$5,151	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	267.17%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$42,641	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$54	\$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:	Lake Bluff Mosquito Abatement District		
Unit Code:	049/020/11	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$173,200		
Equalized Assessed Valuation:	\$751,148,537		
Population:	13,675		
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:	\$203,646	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$110,571	\$82,084	\$19,638
Expenditures During FY 18:	\$85,683	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$24,888	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	266.72%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$228,534	\$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:	\$	\$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:	Lake County Forest Preserve District		
Unit Code:	049/010/07	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$106,585,500		
Equalized Assessed Valuation:	\$26,005,064,391		
Population:	703,520		
Employees:			
	Full Time:	184	
	Part Time:	322	
	Salaries Paid:	\$15,105,788	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,821,419	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$64	\$2,072	\$34
Revenue Collected During FY 18:	\$32,444,150	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$30,961,490	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$46	\$11,306	\$59
Per Capita Expenditures:	\$44	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,482,660	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	148.91%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$46,104,079	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$66	\$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:	\$47,026,359	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$34,491,151	\$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:	\$262,030,000	\$23,081,597	\$1,657,139
Per Capita Debt:	\$372	\$267	\$36
General Obligation Debt over EAV:	1.01%	0.48%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$18,017,102	\$1,567,569	\$
Per Capita Beginning Retained Earnings for FY 18:	\$26	\$11	\$
Revenue Collected During FY 18:	\$3,616,391	\$342,749	\$
Expenditures During FY 18:	\$3,913,242	\$324,829	\$
Per Capita Revenue:	\$5	\$3	\$
Per Capita Expenditures:	\$6	\$3	\$
Operating Income (loss):	-\$296,851	\$17,920	\$
Ratio of Retained Earnings to Expenditures:	452.83%	386.13%	0.00%
Ending Retained Earnings for FY 17:	\$17,720,251	\$1,869,354	\$
Per Capita Ending Retained Earnings:	\$25	\$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:	Lake Fork-Laenna-Aetna #1 Multi Township Tax Assessment District		
Unit Code:	054/005/24	County:	Logan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,840		
Equalized Assessed Valuation:	\$45,654,442		
Population:	1,400		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$600		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,734	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$7,381	\$82,084	\$19,638
Expenditures During FY 18:	\$5,746	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$1,635	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	441.51%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$25,369	\$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:	Lake Marian River Conservancy District		
Unit Code:	045/010/14	County:	Kane
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$248,381		
Equalized Assessed Valuation:	\$14,508,094		
Population:	1,870		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$7		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$219,202	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$117	\$18,396	\$8
Revenue Collected During FY 18:	\$21,407	\$82,084	\$19,638
Expenditures During FY 18:	\$2,069	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$19,338	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	11529.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$238,540	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$128	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$238,438	\$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:	Lake Mattoon Water Service District		
Unit Code:	018/010/19	County:	Cumberland
Fiscal Year End:	8/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$167,600		
Equalized Assessed Valuation:	\$		
Population:	500		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$41,450		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$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:	\$531.913	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.064	\$151,125	\$
Revenue Collected During FY 18:	\$163.288	\$5,027,817	\$
Expenditures During FY 18:	\$187.829	\$5,050,874	\$
Per Capita Revenue:	\$327	\$31,070	\$
Per Capita Expenditures:	\$376	\$30,083	\$
Operating Income (loss):	-\$24.541	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	270.12%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$507.372	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.015	\$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:	Lake-In-The-Hills Sanitary District		
Unit Code:	063/010/16	County:	Mchenry
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,254,300		
Equalized Assessed Valuation:	\$718,670,206		
Population:	33,000		
Employees:			
Full Time:	10		
Part Time:	9		
Salaries Paid:	\$634,940		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,207,888	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$37	\$18,396	\$8
Revenue Collected During FY 18:	\$607,783	\$82,084	\$19,638
Expenditures During FY 18:	\$537,712	\$74,419	\$16,197
Per Capita Revenue:	\$18	\$1,425	\$6
Per Capita Expenditures:	\$16	\$654	\$6
Revenues over (under) Expenditures:	\$70,071	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	237.67%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,277,959	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$39	\$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:	\$389,070	\$12,755	\$
Total Unrestricted Net Assets:	\$326,520	\$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:	\$4,475,000	\$12,420,355	\$
Per Capita Debt:	\$136	\$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:	\$45,063,422	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1,366	\$151,125	\$
Revenue Collected During FY 18:	\$3,911,673	\$5,027,817	\$
Expenditures During FY 18:	\$4,025,960	\$5,050,874	\$
Per Capita Revenue:	\$119	\$31,070	\$
Per Capita Expenditures:	\$122	\$30,083	\$
Operating Income (loss):	-\$114,287	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1126.51%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$45,352,935	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1,374	\$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:	Lakes Region Sanitary District		
Unit Code:	049/030/16	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,024,000		
Equalized Assessed Valuation:	\$534,375.615		
Population:	23,031		
Employees:			
Full Time:		5	
Part Time:		3	
Salaries Paid:		\$512,021	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,400,026	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$104	\$2,072	\$34
Revenue Collected During FY 18:	\$3,348,769	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$2,506,256	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$145	\$11,306	\$59
Per Capita Expenditures:	\$109	\$11,156	\$56
Revenues over (under) Expenditures:	\$842,513	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	124.15%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$3,111,474	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$135	\$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:	\$4,001,972	\$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:	\$9,761,578	\$23,081,597	\$1,657,139
Per Capita Debt:	\$424	\$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:	Lakeside Water District Public Water District	
Unit Code:	039/005/37	County: Jackson
Fiscal Year End:	9/30/2018	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$608,539	
Equalized Assessed Valuation:	\$1	
Population:	2,000	
Employees:		
Full Time:	2	
Part Time:	1	
Salaries Paid:	\$79,260	

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:	\$856,000	\$12,420,355	\$
Per Capita Debt:	\$428	\$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:	\$2,217.619	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.109	\$151,125	\$
Revenue Collected During FY 18:	\$644.538	\$5,027,817	\$
Expenditures During FY 18:	\$608.539	\$5,050,874	\$
Per Capita Revenue:	\$322	\$31,070	\$
Per Capita Expenditures:	\$304	\$30,083	\$
Operating Income (loss):	\$35.999	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	370.33%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,253.618	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.127	\$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:	Lamotte-Montgomery Multi Township Tax Assessment District		
Unit Code:	017/010/24	County:	Crawford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$21,403		
Equalized Assessed Valuation:	\$45,428,539		
Population:	4,008		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$8,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$34,244	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$19,289	\$82,084	\$19,638
Expenditures During FY 18:	\$12,511	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$6,778	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	327.89%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$41,022	\$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:	\$	\$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:	Lanesville-Illiopolis Multi Township Tax Assessment District		
Unit Code:	083/030/24	County:	Sangamon
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$24,245		
Equalized Assessed Valuation:	\$45,220,043		
Population:	1,477		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$11,675		

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:	\$58,173	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$39	\$18,396	\$8
Revenue Collected During FY 18:	\$14,355	\$82,084	\$19,638
Expenditures During FY 18:	\$19,662	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$13	\$654	\$6
Revenues over (under) Expenditures:	-\$5,307	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	268.87%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$52,866	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$36	\$19,136	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$52,866	\$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:	LaSalle Co Soil And Water Conservation District		
Unit Code:	050/010/17	County:	Lasalle
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$140,318		
Equalized Assessed Valuation:	\$2,644,959,785		
Population:	112,973		
Employees:			
	Full Time:	2	
	Part Time:		
	Salaries Paid:	\$65,105	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$438,685	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$186,558	\$82,084	\$19,638
Expenditures During FY 18:	\$151,592	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$34,966	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	312.45%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$473,651	\$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:	\$94,933	\$12,755	\$
Total Unrestricted Net Assets:	\$378,718	\$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:	Lawrence Co Soil And Water Conservation District
Unit Code:	051/010/17
County:	Lawrence
Fiscal Year End:	6/30/2018
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$333,882
Equalized Assessed Valuation:	\$113,235,729
Population:	16,168
Employees:	
Full Time:	1
Part Time:	
Salaries Paid:	\$32,400

Blended Component Units

Number Submitted = 1

Lawrence County Soil and Water Conservation D

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$152,339	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$121,458	\$82,084	\$19,638
Expenditures During FY 18:	\$101,858	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$19,600	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	168.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$171,939	\$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:	\$176,398	\$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:	Lee Center Cemetery District		
Unit Code:	052/010/04	County:	Lee
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,500		
Equalized Assessed Valuation:	\$7,876,601		
Population:	590		
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:	\$9,870	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$10,021	\$82,084	\$19,638
Expenditures During FY 18:	\$8,923	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$15	\$654	\$6
Revenues over (under) Expenditures:	\$1,098	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	122.92%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$10,968	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$19	\$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:	Lee Co Soil And Water Conservation District		
Unit Code:	052/010/17	County:	Lee
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$77,500		
Equalized Assessed Valuation:	\$752,845,467		
Population:	34,406		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$35,776		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$151,033	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$47,712	\$82,084	\$19,638
Expenditures During FY 18:	\$78,121	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$30,409	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	154.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$120,624	\$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:	\$6,982	\$11,461	\$
Total Unreserved Funds:	\$113,642	\$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:	Leef-New Douglas Multi Township Tax Assessment District		
Unit Code:	057/010/24	County:	Madison
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$13,888		
Equalized Assessed Valuation:	\$24,620,770		
Population:	1,137		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$3,950		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,085	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$10,703	\$82,084	\$19,638
Expenditures During FY 18:	\$11,210	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	-\$507	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	14.08%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,578	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$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:	Lenox-Hale-Summer #4 Multi Township Tax Assessment District		
Unit Code:	094/055/24	County:	Warren
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$7,600		
Equalized Assessed Valuation:	\$48,110,710		
Population:	1,284		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$6,200		

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:	\$5,583	\$82,084	\$19,638
Expenditures During FY 18:	\$6,500	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$917	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-14.11%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$917	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$1	\$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:	Levan-Degonia-Fountain Bluff-Kinkaid Multi Township Tax		
Unit Code:	039/020/24	County:	Jackson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$66,482		
Equalized Assessed Valuation:	\$38,767,427		
Population:	1,697		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$16,000	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$37,186	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$22	\$18,396	\$8
Revenue Collected During FY 18:	\$29,296	\$82,084	\$19,638
Expenditures During FY 18:	\$33,171	\$74,419	\$16,197
Per Capita Revenue:	\$17	\$1,425	\$6
Per Capita Expenditures:	\$20	\$654	\$6
Revenues over (under) Expenditures:	-\$3,875	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	100.42%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$33,311	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$20	\$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:	Lewistown Township Cemetery District		
Unit Code:	029/045/04	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$107,350		
Equalized Assessed Valuation:	\$31,005,571		
Population:	2,892		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$50,458		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$58,942	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$111,135	\$82,084	\$19,638
Expenditures During FY 18:	\$102,948	\$74,419	\$16,197
Per Capita Revenue:	\$38	\$1,425	\$6
Per Capita Expenditures:	\$36	\$654	\$6
Revenues over (under) Expenditures:	\$8,187	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	65.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$67,129	\$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:	\$67,129	\$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:	Lick Creek Public Water Service District		
Unit Code:	091/010/19	County:	Union
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$572,900		
Equalized Assessed Valuation:	\$1		
Population:	2,000		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$115,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$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:	\$102,415	\$12,420,355	\$
Per Capita Debt:	\$51	\$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:	\$517.109	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$259	\$151,125	\$
Revenue Collected During FY 18:	\$515.413	\$5,027,817	\$
Expenditures During FY 18:	\$529.953	\$5,050,874	\$
Per Capita Revenue:	\$258	\$31,070	\$
Per Capita Expenditures:	\$265	\$30,083	\$
Operating Income (loss):	-\$14.540	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	94.83%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$502.569	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$251	\$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:	Limestone-Walters Public Water Service District		
Unit Code:	072/020/19	County:	Peoria
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$445,500		
Equalized Assessed Valuation:	\$49,610,177		
Population:	1,410		
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:	\$	\$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:	\$2,742.603	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1.945	\$151,125	\$
Revenue Collected During FY 18:	\$315.586	\$5,027,817	\$
Expenditures During FY 18:	\$314.585	\$5,050,874	\$
Per Capita Revenue:	\$224	\$31,070	\$
Per Capita Expenditures:	\$223	\$30,083	\$
Operating Income (loss):	\$1.001	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	872.13%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$2,743.604	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1.946	\$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:	Lindenhurst Sanitary District		
Unit Code:	049/040/16	County:	Lake
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,045,560		
Equalized Assessed Valuation:	\$323,573,717		
Population:	15,000		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$1,800		

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:	\$	\$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:	\$9,888,123	\$12,420,355	\$
Per Capita Debt:	\$659	\$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:	\$10,805,307	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$720	\$151,125	\$
Revenue Collected During FY 18:	\$348,037	\$5,027,817	\$
Expenditures During FY 18:	\$853,123	\$5,050,874	\$
Per Capita Revenue:	\$23	\$31,070	\$
Per Capita Expenditures:	\$57	\$30,083	\$
Operating Income (loss):	-\$505,086	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1207.35%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$10,300,221	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$687	\$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:	Litchfield Airport Authority		
Unit Code:	068/010/03	County:	Montgomery
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$585,389		
Equalized Assessed Valuation:	\$87,053,839		
Population:	6,815		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$69,454		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$258,276	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$38	\$18,396	\$8
Revenue Collected During FY 18:	\$270,538	\$82,084	\$19,638
Expenditures During FY 18:	\$293,228	\$74,419	\$16,197
Per Capita Revenue:	\$40	\$1,425	\$6
Per Capita Expenditures:	\$43	\$654	\$6
Revenues over (under) Expenditures:	-\$22,690	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	105.92%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$310,586	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$46	\$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:	\$509,800	\$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:	\$180,000	\$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:	Livingston Co Soil And Water Conservation District		
Unit Code:	053/010/17	County:	Livingston
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$277,200		
Equalized Assessed Valuation:	\$721,747,086		
Population:	38,950		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$104,013		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$211,119	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$274,832	\$82,084	\$19,638
Expenditures During FY 18:	\$277,153	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$2,321	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	75.34%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$208,798	\$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:	\$206,592	\$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:	Loami-Maxwell-Talkington Multi Township Tax Assessment District		
Unit Code:	083/040/24	County:	Sangamon
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$44,068		
Equalized Assessed Valuation:	\$17,771,863		
Population:	1,452		
Employees:			
Full Time:	7		
Part Time:	1		
Salaries Paid:	\$12,484		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,926	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$42	\$18,396	\$8
Revenue Collected During FY 18:	\$23,143	\$82,084	\$19,638
Expenditures During FY 18:	\$4,596	\$74,419	\$16,197
Per Capita Revenue:	\$16	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$18,547	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1729.18%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$79,473	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$55	\$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:	Lockport Heights Sanitary District		
Unit Code:	099/020/16	County:	Will
Fiscal Year End:	6/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$489,000		
Equalized Assessed Valuation:	\$16,167,897		
Population:	25,000		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$10,872		

Blended Component Units

Number Submitted = 3
Administration
Professional Services
SANITARY DISTRICT

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$219,178	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$9	\$18,396	\$8
Revenue Collected During FY 18:	\$213,450	\$82,084	\$19,638
Expenditures During FY 18:	\$68,212	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$145,238	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	534.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$364,416	\$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:	\$	\$34,529	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$393,411	\$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:	Loda Sanitary District		
Unit Code:	038/020/16	County:	Iroquois
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$18,336		
Equalized Assessed Valuation:	\$16,204,397		
Population:	1,000		
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:	\$	\$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:	\$	\$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:	Logan Co Soil And Water Conservation District		
Unit Code:	054/010/17	County:	Logan
Fiscal Year End:	6/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$77,695		
Equalized Assessed Valuation:	\$600,708,988		
Population:	29,332		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$60,788		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$152,965	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$86,263	\$82,084	\$19,638
Expenditures During FY 18:	\$77,695	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$8,568	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	207.91%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$161,533	\$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:	\$9,768	\$12,755	\$
Total Unrestricted Net Assets:	\$151,765	\$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:	Logan County Cemetery District		
Unit Code:	054/020/04	County:	Logan
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$448,139		
Equalized Assessed Valuation:	\$464,616,575		
Population:	28,925		
Employees:			
Full Time:	5		
Part Time:	6		
Salaries Paid:	\$198,325		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$380,226	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$378,162	\$82,084	\$19,638
Expenditures During FY 18:	\$401,980	\$74,419	\$16,197
Per Capita Revenue:	\$13	\$1,425	\$6
Per Capita Expenditures:	\$14	\$654	\$6
Revenues over (under) Expenditures:	-\$23,818	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	88.66%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$356,408	\$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:	\$356,408	\$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:	Logan-Trivoli #4 Multi Township Tax Assessment District		
Unit Code:	072/025/24	County:	Peoria
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,410		
Equalized Assessed Valuation:	\$92,630,835		
Population:	4,160		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$11,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$19,331	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$15,766	\$82,084	\$19,638
Expenditures During FY 18:	\$17,673	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	-\$1,907	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	98.59%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,424	\$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:	\$17,424	\$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:	Long Point-Amity #3 Multi Township Tax Assessment District		
Unit Code:	053/015/24	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$180,000		
Equalized Assessed Valuation:	\$30,000,000		
Population:	1,500		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$9,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,500	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$18,200	\$82,084	\$19,638
Expenditures During FY 18:	\$11,400	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$6,800	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	81.58%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$9,300	\$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:	\$11,300	\$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:	Loran-Jefferson Multi Township Tax Assessment District		
Unit Code:	089/010/24	County:	Stephenson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,092		
Equalized Assessed Valuation:	\$32,001,273		
Population:	1,720		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$440		

Blended Component Units

Number Submitted = 1

Loran Jefferson MTAD Tax Assessment

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,715	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$6,304	\$82,084	\$19,638
Expenditures During FY 18:	\$5,463	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$841	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	174.92%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$9,556	\$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:	\$	\$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:	Lost Lake Public Water District		
Unit Code:	071/005/37	County:	Ogle
Fiscal Year End:	12/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$494,200		
Equalized Assessed Valuation:	\$16,305,509		
Population:	1,411		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$95,042		

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:	\$1,640,095	\$12,420,355	\$
Per Capita Debt:	\$1,162	\$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:	\$985.581	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$698	\$151,125	\$
Revenue Collected During FY 18:	\$524.242	\$5,027,817	\$
Expenditures During FY 18:	\$464.328	\$5,050,874	\$
Per Capita Revenue:	\$372	\$31,070	\$
Per Capita Expenditures:	\$329	\$30,083	\$
Operating Income (loss):	\$59.914	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	225.16%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,045.495	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$741	\$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:	Lost Nation New Landing River Conservancy District		
Unit Code:	071/010/14	County:	Ogle
Fiscal Year End:	4/30/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$317,300		
Equalized Assessed Valuation:	\$17,210,254		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$39,772		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$176,448	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$176	\$18,396	\$8
Revenue Collected During FY 18:	\$144,710	\$82,084	\$19,638
Expenditures During FY 18:	\$187,458	\$74,419	\$16,197
Per Capita Revenue:	\$145	\$1,425	\$6
Per Capita Expenditures:	\$187	\$654	\$6
Revenues over (under) Expenditures:	-\$42,748	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	71.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$133,700	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$134	\$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:	\$133,701	\$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:	Lusk Creek River Conservancy District							
Unit Code:	076/020/14	County: Pope						
Fiscal Year End:	4/30/2018							
Accounting Method:	Cash							
Appropriation or Budget:	\$13,000							
Equalized Assessed Valuation:	\$20,664,196							
Population:	4,470							
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 85%;"></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:	\$158,844	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$36	\$18,396	\$8
Revenue Collected During FY 18:	\$8,492	\$82,084	\$19,638
Expenditures During FY 18:	\$10,256	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$1,764	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1531.59%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$157,080	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$35	\$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:	Lyman-Wall-Peach Orchard-Sullivant #2 Multi Township Tax		
Unit Code:	027/035/24	County:	Ford
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$19,705		
Equalized Assessed Valuation:	\$45,249,963		
Population:	2,004		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,615		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,305	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$14,470	\$82,084	\$19,638
Expenditures During FY 18:	\$14,527	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$57	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	91.20%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,248	\$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	\$