

# 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

<b>Unit Name:</b>	Palmyra Modesto Water Commission		
<b>Unit Code:</b>	056/010/38	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$174,000		
<b>Equalized Assessed Valuation:</b>	\$2,000,000		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$65,880		

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:	<b>\$75,410</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$75</b>	\$33,825	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$178.947</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$179</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$209.883</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$187.496</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$210</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$187</b>	\$30,083	\$
Operating Income (loss):	<b>\$22.387</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>107.38%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$201.334</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$201</b>	\$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

<b>Unit Name:</b>	<b>Patoka-Carrigan #1 Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	058/060/24	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$14,650		
<b>Equalized Assessed Valuation:</b>	\$27,420,510		
<b>Population:</b>	1,420		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$7,500	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,234	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$31	\$18,396	\$8
Revenue Collected During FY 18:	\$13,442	\$82,084	\$19,638
Expenditures During FY 18:	\$10,596	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$2,846	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	444.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$47,080	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$33	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$47,080	\$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

<b>Unit Name:</b>	<b>Patton-Button #4 Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	027/025/24	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$34,250		
<b>Equalized Assessed Valuation:</b>	\$89,064,758		
<b>Population:</b>	5,639		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$22,375		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$16,155	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$27,222	\$82,084	\$19,638
Expenditures During FY 18:	\$30,822	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$3,600	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	40.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$12,555	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$12,555	\$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

<b>Unit Name:</b>	Paw Paw Sanitary District		
<b>Unit Code:</b>	052/030/16	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$37,000		
<b>Equalized Assessed Valuation:</b>	\$7,642,058		
<b>Population:</b>	875		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$300		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$44,582	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$51	\$18,396	\$8
Revenue Collected During FY 18:	\$5,551	\$82,084	\$19,638
Expenditures During FY 18:	\$870	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$4,681	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	5662.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$49,263	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$56	\$19,136	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$49,263	\$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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## 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**  
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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Paw Paw-Shabbona Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	019/020/24	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$26,086		
<b>Equalized Assessed Valuation:</b>	\$58,684,183		
<b>Population:</b>	1,787		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	6	
	<b>Salaries Paid:</b>	\$14,708	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,886	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$18,086	\$82,084	\$19,638
Expenditures During FY 18:	\$19,930	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$11	\$654	\$6
Revenues over (under) Expenditures:	-\$1,844	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	15.26%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$3,042	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$3,042	\$78,984	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

<b>Unit Name:</b>	<b>Payson &amp; Fall Creek Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	001/070/24	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$10,419		
<b>Equalized Assessed Valuation:</b>	\$34,197,108		
<b>Population:</b>	2,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$6,000		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,705	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$9,403	\$82,084	\$19,638
Expenditures During FY 18:	\$7,823	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$1,580	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	169.82%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,285	\$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:	\$13,285	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Peoria Public Building Commission		
<b>Unit Code:</b>	072/010/33	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	10/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,951,415		
<b>Equalized Assessed Valuation:</b>	\$2,113,617,692		
<b>Population:</b>	112,883		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$135,352		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$126,530,764</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$1,121</b>	\$33,825	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$4,922.175</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$44</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$10,308.044</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$9,849.283</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$91</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$87</b>	\$30,083	\$
Operating Income (loss):	<b>\$458.761</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>54.63%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$5,380.936</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$48</b>	\$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

<b>Unit Name:</b>	Peoria Co Soil And Water Conservation District		
<b>Unit Code:</b>	072/010/17	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$550,500		
<b>Equalized Assessed Valuation:</b>	\$3,587,930,438		
<b>Population:</b>	183,011		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$84,041		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$524,242	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$702,264	\$82,084	\$19,638
Expenditures During FY 18:	\$554,383	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$147,881	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	121.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$672,123	\$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:	\$72,321	\$12,755	\$
Total Unrestricted Net Assets:	\$154,967	\$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:	<b>\$7,306</b>	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Perry Co Soil And Water Conservation District		
<b>Unit Code:</b>	073/010/17	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$81,448		
<b>Equalized Assessed Valuation:</b>	\$184,450,000		
<b>Population:</b>	21,543		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$37,400		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$67,376	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$62,289	\$82,084	\$19,638
Expenditures During FY 18:	\$51,611	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$10,678	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	151.24%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$78,054	\$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:	\$62,165	\$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

<b>Unit Name:</b>	Piatt Forest Preserve District		
<b>Unit Code:</b>	074/010/07	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$378,700		
<b>Equalized Assessed Valuation:</b>	\$446,223,506		
<b>Population:</b>	16,315		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$109,395		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,045,223	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$64	\$18,396	\$8
Revenue Collected During FY 18:	\$393,545	\$82,084	\$19,638
Expenditures During FY 18:	\$399,912	\$74,419	\$16,197
Per Capita Revenue:	\$24	\$1,425	\$6
Per Capita Expenditures:	\$25	\$654	\$6
Revenues over (under) Expenditures:	-\$6,367	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	259.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$1,038,856	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$64	\$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:	\$183,471	\$12,755	\$
Total Unrestricted Net Assets:	\$855,385	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Piatt Co Soil And Water Conservation District		
<b>Unit Code:</b>	074/010/17	<b>County:</b>	Piatt
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$105,620		
<b>Equalized Assessed Valuation:</b>	\$431,293,229		
<b>Population:</b>	16,445		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$58,642		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$125,500	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$105,620	\$82,084	\$19,638
Expenditures During FY 18:	\$98,867	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$6,753	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	133.77%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$132,253	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$130,732	\$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

<b>Unit Name:</b>	Pike Co Soil And Water Conservation District		
<b>Unit Code:</b>	075/010/17	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$161,000		
<b>Equalized Assessed Valuation:</b>	\$241,153,316		
<b>Population:</b>	16,340		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$70,462		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,119	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$160,903	\$82,084	\$19,638
Expenditures During FY 18:	\$130,270	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$30,633	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	90.39%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$117,752	\$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:	\$10,500	\$11,461	\$
Total Unreserved Funds:	\$76,619	\$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

<b>Unit Name:</b>	Pike Co. #1 Water Service District		
<b>Unit Code:</b>	075/010/19	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	9/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,044,742		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	7,650		
<b>Employees:</b>			
<b>Full Time:</b>	6		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$279,589		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$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:	<b>0.00%</b>	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:	<b>\$7,617,000</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$996</b>	\$33,825	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$6,249,921</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$817</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$1,849,816</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$1,702,052</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$242</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$222</b>	\$30,083	\$
Operating Income (loss):	<b>\$147,764</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>375.88%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$6,397,685</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$836</b>	\$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

<b>Unit Name:</b>	Pike-Waldo-Rooks Creek #4 Multi Township Tax Assessment District		
<b>Unit Code:</b>	053/020/24	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$15,703		
<b>Equalized Assessed Valuation:</b>	\$42,919,051		
<b>Population:</b>	1,030		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$8,675	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$56,027	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$54	\$18,396	\$8
Revenue Collected During FY 18:	\$15,755	\$82,084	\$19,638
Expenditures During FY 18:	\$12,138	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	\$3,617	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	491.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$59,644	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$58	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$59,644	\$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

<b>Unit Name:</b>	<b>Pilot Knob-Oakdale-Plum Hill #5 Multi Township Tax Assessment</b>		
<b>Unit Code:</b>	095/050/24	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$46,280		
<b>Equalized Assessed Valuation:</b>	\$16,039,400		
<b>Population:</b>	1,686		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$3,725		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,122	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$19	\$18,396	\$8
Revenue Collected During FY 18:	\$15,218	\$82,084	\$19,638
Expenditures During FY 18:	\$14,782	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$436	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	220.25%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$32,558	\$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:	\$32,558	\$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

<b>Unit Name:</b>	Pinckneyville Community Hospital District		
<b>Unit Code:</b>	073/010/08	<b>County:</b>	Perry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,755,588		
<b>Equalized Assessed Valuation:</b>	\$76,196,725		
<b>Population:</b>	5,393		
<b>Employees:</b>			
<b>Full Time:</b>	150		
<b>Part Time:</b>	81		
<b>Salaries Paid:</b>	\$10,057,351		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$17,032,836	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$3,158	\$2,072	\$34
Revenue Collected During FY 18:	\$28,136,473	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$25,692,930	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$5,217	\$11,306	\$59
Per Capita Expenditures:	\$4,764	\$11,156	\$56
Revenues over (under) Expenditures:	\$2,443,543	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	75.80%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$19,476,379	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$3,611	\$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:	\$19,433,761	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$42,616	\$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:	<b>\$23,089,858</b>	\$23,081,597	\$1,657,139
Per Capita Debt:	<b>\$4,281</b>	\$267	\$36
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	<b>Pleasant Township Cemetery District</b>	
<b>Unit Code:</b>	029/047/04	<b>County:</b> <span style="border: 1px solid black; padding: 2px;">Fulton</span>
<b>Fiscal Year End:</b>	12/31/2018	
<b>Accounting Method:</b>	Cash	
<b>Appropriation or Budget:</b>	\$14,350	
<b>Equalized Assessed Valuation:</b>	\$10,954,812	
<b>Population:</b>	744	
<b>Employees:</b>		
<b>Full Time:</b>		
<b>Part Time:</b>		
<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$90,676	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$122	\$18,396	\$8
Revenue Collected During FY 18:	\$11,841	\$82,084	\$19,638
Expenditures During FY 18:	\$11,457	\$74,419	\$16,197
Per Capita Revenue:	\$16	\$1,425	\$6
Per Capita Expenditures:	\$15	\$654	\$6
Revenues over (under) Expenditures:	\$384	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	794.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$91,060	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$122	\$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:	\$91,060	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Pleasant Valley Public Water Service District		
<b>Unit Code:</b>	072/005/19	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$676,500		
<b>Equalized Assessed Valuation:</b>	\$1		
<b>Population:</b>	4,572		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$208,894		

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:	<b>0.00%</b>	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:	<b>\$266,974</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$58</b>	\$33,825	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,590,633</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$348</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$827,583</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$575,585</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$181</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$126</b>	\$30,083	\$
Operating Income (loss):	<b>\$251,998</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>320.13%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$1,842,631</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$403</b>	\$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

<b>Unit Name:</b>	<b>Plum Grove Estates Sanitary District</b>		
<b>Unit Code:</b>	016/165/16	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$465,200		
<b>Equalized Assessed Valuation:</b>	\$28,686,711		
<b>Population:</b>	840		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$423,736	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$504	\$18,396	\$8
Revenue Collected During FY 18:	\$69,351	\$82,084	\$19,638
Expenditures During FY 18:	\$20,828	\$74,419	\$16,197
Per Capita Revenue:	\$83	\$1,425	\$6
Per Capita Expenditures:	\$25	\$654	\$6
Revenues over (under) Expenditures:	\$48,523	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	2267.42%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$472,259	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$562	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Plum Grove Woodlands Sanitary District		
<b>Unit Code:</b>	016/160/16	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$334,500		
<b>Equalized Assessed Valuation:</b>	\$13,751,716		
<b>Population:</b>	345		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$18,000	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$214,199	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$621	\$18,396	\$8
Revenue Collected During FY 18:	\$36,144	\$82,084	\$19,638
Expenditures During FY 18:	\$33,983	\$74,419	\$16,197
Per Capita Revenue:	\$105	\$1,425	\$6
Per Capita Expenditures:	\$99	\$654	\$6
Revenues over (under) Expenditures:	\$2,161	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	636.67%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$216,360	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$627	\$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:	\$218,610	\$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:	\$187.657	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$544	\$151,125	\$
Revenue Collected During FY 18:	\$56.233	\$5,027,817	\$
Expenditures During FY 18:	\$31.925	\$5,050,874	\$
Per Capita Revenue:	\$163	\$31,070	\$
Per Capita Expenditures:	\$93	\$30,083	\$
Operating Income (loss):	\$24.308	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	663.95%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$211.965	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$614	\$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

<b>Unit Name:</b>	Plumfield Water Service District		
<b>Unit Code:</b>	028/020/19	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$120,000		
<b>Equalized Assessed Valuation:</b>	\$10,000,000		
<b>Population:</b>	400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$15,219		

**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:	<b>0.00%</b>	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:	-\$80,508	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	-\$201	\$151,125	\$
Revenue Collected During FY 18:	\$84,796	\$5,027,817	\$
Expenditures During FY 18:	\$107,625	\$5,050,874	\$
Per Capita Revenue:	\$212	\$31,070	\$
Per Capita Expenditures:	\$269	\$30,083	\$
Operating Income (loss):	-\$22,829	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	-96.02%	109.10%	0.00%
Ending Retained Earnings for FY 17:	-\$103,337	\$4,681,250	\$
Per Capita Ending Retained Earnings:	-\$258	\$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

<b>Unit Name:</b>	<b>Pontoon Beach Public Water Service District</b>		
<b>Unit Code:</b>	057/025/19	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$825,000		
<b>Equalized Assessed Valuation:</b>	\$15,250,000		
<b>Population:</b>	7,500		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$124,760		

**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:	<b>\$173,308</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$23</b>	\$33,825	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$1,199,656</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$160</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$883,192</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$823,447</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$118</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$110</b>	\$30,083	\$
Operating Income (loss):	<b>\$59,745</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>152.94%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$1,259,401</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$168</b>	\$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

<b>Unit Name:</b>	<b>Pontosuc-Dallas City-Rock Creek "B" Multi Township Tax</b>		
<b>Unit Code:</b>	034/015/24	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$15,431		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	1,650		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$11,375		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,993	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$15,506	\$82,084	\$19,638
Expenditures During FY 18:	\$14,622	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$884	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	286.40%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$41,877	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$25	\$19,136	\$8

##### Equity

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

##### Net Assets

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

<b>Unit Name:</b>	Pope #1 Road District		
<b>Unit Code:</b>	076/010/15	<b>County:</b>	Pope
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$287,610		
<b>Equalized Assessed Valuation:</b>	\$16,794,167		
<b>Population:</b>	2,001		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$125,815		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,095	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$20	\$18,396	\$8
Revenue Collected During FY 18:	\$271,855	\$82,084	\$19,638
Expenditures During FY 18:	\$287,610	\$74,419	\$16,197
Per Capita Revenue:	\$136	\$1,425	\$6
Per Capita Expenditures:	\$144	\$654	\$6
Revenues over (under) Expenditures:	-\$15,755	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	8.12%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$23,340	\$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:	\$15,727	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Pope #2 Road District		
<b>Unit Code:</b>	076/020/15	<b>County:</b>	Pope
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$337,313		
<b>Equalized Assessed Valuation:</b>	\$28,917,132		
<b>Population:</b>	1,912		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$106,351		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,033	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$17	\$18,396	\$8
Revenue Collected During FY 18:	\$326,504	\$82,084	\$19,638
Expenditures During FY 18:	\$337,313	\$74,419	\$16,197
Per Capita Revenue:	\$171	\$1,425	\$6
Per Capita Expenditures:	\$176	\$654	\$6
Revenues over (under) Expenditures:	-\$10,809	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	6.29%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$21,224	\$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:	\$21,224	\$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:	<b>\$80,726</b>	<b>\$12,420,355</b>	<b>\$</b>
Per Capita Debt:	<b>\$42</b>	<b>\$33,825</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# 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

<b>Unit Name:</b>	<b>Pope-Hardin Co Soil And Water Conservation District</b>		
<b>Unit Code:</b>	076/010/17	<b>County:</b>	Pope
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$71,535		
<b>Equalized Assessed Valuation:</b>	\$80,022,364		
<b>Population:</b>	8,730		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$37,502		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,622	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$70,377	\$82,084	\$19,638
Expenditures During FY 18:	\$69,005	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$1,372	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	75.35%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$51,994	\$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:	\$393	\$11,461	\$
Total Unreserved Funds:	\$50,229	\$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

<b>Unit Name:</b>	Prairie Du Pont Sanitary District		
<b>Unit Code:</b>	088/030/16	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$795,093		
<b>Equalized Assessed Valuation:</b>	\$51,926,782		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$114,314		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$483,325	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$19	\$18,396	\$8
Revenue Collected During FY 18:	\$371,924	\$82,084	\$19,638
Expenditures During FY 18:	\$292,484	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$12	\$654	\$6
Revenues over (under) Expenditures:	\$79,440	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	192.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$562,765	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$23	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$685,979	\$12,755	\$
Total Unrestricted Net Assets:	\$544,307	\$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:	<b>\$995,000</b>	<b>\$12,420,355</b>	<b>\$</b>
Per Capita Debt:	<b>\$40</b>	<b>\$33,825</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.91%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# 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

<b>Unit Name:</b>	Prairie DuPont Public Water Service District		
<b>Unit Code:</b>	088/030/19	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$525,485		
<b>Equalized Assessed Valuation:</b>	\$1		
<b>Population:</b>	4,500		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$156,829		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$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:	<b>0.00%</b>	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:	<b>\$161,815</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$36</b>	\$33,825	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$804.286</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$179</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$485.461</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$524.485</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$108</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$117</b>	\$30,083	\$
Operating Income (loss):	<b>-\$39.024</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>145.91%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$765.262</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$170</b>	\$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

<b>Unit Name:</b>	<b>Prairie-Carthage "F" Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	034/035/24	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$14,524		
<b>Equalized Assessed Valuation:</b>	\$41,094,284		
<b>Population:</b>	2,605		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$12,050		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$65,898	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$19,985	\$82,084	\$19,638
Expenditures During FY 18:	\$14,524	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$5,461	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	491.32%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$71,359	\$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:	\$71,359	\$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

<b>Unit Name:</b>	<b>Pulaski-Alexander Co Soil And Water Conservation District</b>		
<b>Unit Code:</b>	077/010/17	<b>County:</b>	Pulaski
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$66,431		
<b>Equalized Assessed Valuation:</b>	\$82,258,998		
<b>Population:</b>	11,824		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$39,845		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$86,367	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$81,927	\$82,084	\$19,638
Expenditures During FY 18:	\$65,778	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$16,149	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	155.85%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$102,516	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,500	\$11,461	\$
Total Unreserved Funds:	\$91,016	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	<b>Putnam County Conservation District</b>		
<b>Unit Code:</b>	078/010/20	<b>County:</b>	Putnam
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$238,000		
<b>Equalized Assessed Valuation:</b>	\$188,995,204		
<b>Population:</b>	6,119		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$83,476		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,684	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$192,746	\$82,084	\$19,638
Expenditures During FY 18:	\$237,603	\$74,419	\$16,197
Per Capita Revenue:	\$31	\$1,425	\$6
Per Capita Expenditures:	\$39	\$654	\$6
Revenues over (under) Expenditures:	-\$44,857	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	13.65%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$32,442	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$32,418	\$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:	<b>\$34,649</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$6</b>	\$33,825	\$
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	<b>Quincy Metropolitan Exposition and Auditorium Authority</b>		
<b>Unit Code:</b>	001/010/09	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,281,700		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	40,633		
<b>Employees:</b>			
<b>Full Time:</b>	9		
<b>Part Time:</b>	51		
<b>Salaries Paid:</b>	\$440,786		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$334,854	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$8	\$2,072	\$34
Revenue Collected During FY 18:	\$1,357,416	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,291,886	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$33	\$11,306	\$59
Per Capita Expenditures:	\$32	\$11,156	\$56
Revenues over (under) Expenditures:	\$65,530	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	33.52%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$433,004	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$11	\$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:	\$395,346	\$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:	<b>\$38,608</b>	\$23,081,597	\$1,657,139
Per Capita Debt:	<b>\$1</b>	\$267	\$36
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Raleigh Water Service District		
<b>Unit Code:</b>	082/020/19	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$303,962		
<b>Equalized Assessed Valuation:</b>	\$1		
<b>Population:</b>	338		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$16,020		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$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:	\$983.339	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2.909	\$151,125	\$
Revenue Collected During FY 18:	\$280.592	\$5,027,817	\$
Expenditures During FY 18:	\$303.962	\$5,050,874	\$
Per Capita Revenue:	\$830	\$31,070	\$
Per Capita Expenditures:	\$899	\$30,083	\$
Operating Income (loss):	-\$23.370	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	315.54%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$959.111	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$2.838	\$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

<b>Unit Name:</b>	<b>Randolph #1 Road District</b>		
<b>Unit Code:</b>	079/010/15	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$915,000		
<b>Equalized Assessed Valuation:</b>	\$211,800,795		
<b>Population:</b>	10,500		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$365,942		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,071,258	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$102	\$2,072	\$34
Revenue Collected During FY 18:	\$1,153,713	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,019,644	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$110	\$11,306	\$59
Per Capita Expenditures:	\$97	\$11,156	\$56
Revenues over (under) Expenditures:	\$134,069	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	118.21%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$1,205,327	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$115	\$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:	\$115,926	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,089,401	\$6,121,851	\$2,107,404

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Randolph #2 Road District</b>		
<b>Unit Code:</b>	079/020/15	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$960,712		
<b>Equalized Assessed Valuation:</b>	\$140,151,022		
<b>Population:</b>	16,200		
<b>Employees:</b>			
<b>Full Time:</b>	4		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$307,781		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$512,069	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$32	\$18,396	\$8
Revenue Collected During FY 18:	\$785,757	\$82,084	\$19,638
Expenditures During FY 18:	\$792,192	\$74,419	\$16,197
Per Capita Revenue:	\$49	\$1,425	\$6
Per Capita Expenditures:	\$49	\$654	\$6
Revenues over (under) Expenditures:	-\$6,435	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	63.83%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$505,634	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$31	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$298,708	\$12,755	\$
Total Unrestricted Net Assets:	\$206,925	\$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:	<b>\$26,863</b>	<b>\$12,420,355</b>	<b>\$</b>
Per Capita Debt:	<b>\$2</b>	<b>\$33,825</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# 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

<b>Unit Name:</b>	Randolph #3 Road District		
<b>Unit Code:</b>	079/030/15	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,113,103		
<b>Equalized Assessed Valuation:</b>	\$124,071,865		
<b>Population:</b>	105,000		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$157,686	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$250,201	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$644,733	\$82,084	\$19,638
Expenditures During FY 18:	\$694,305	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	-\$49,572	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	28.90%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$200,629	\$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:	\$647,656	\$12,755	\$
Total Unrestricted Net Assets:	-\$447,325	\$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

<b>Unit Name:</b>	Randolph #4 Road District		
<b>Unit Code:</b>	079/040/15	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$41,109		
<b>Equalized Assessed Valuation:</b>	\$2,520,273		
<b>Population:</b>	8,400		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	2	
	<b>Salaries Paid:</b>	\$15,818	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,891	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$37,312	\$82,084	\$19,638
Expenditures During FY 18:	\$41,109	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$3,797	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	92.67%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$38,094	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$38,094	\$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

<b>Unit Name:</b>	Randolph Co Soil And Water Conservation District		
<b>Unit Code:</b>	079/010/17	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$58,179		
<b>Equalized Assessed Valuation:</b>	\$464,645,673		
<b>Population:</b>	32,423		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$34,708		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$72,347	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$74,642	\$82,084	\$19,638
Expenditures During FY 18:	\$45,676	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$28,966	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	221.81%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$101,313	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,700	\$12,755	\$
Total Unrestricted Net Assets:	\$85,342	\$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

<b>Unit Name:</b>	<b>Randolph Memorial Hospital District</b>		
<b>Unit Code:</b>	079/010/08	<b>County:</b>	Randolph
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$30,291,760		
<b>Equalized Assessed Valuation:</b>	\$81,249,271		
<b>Population:</b>	32,423		
<b>Employees:</b>			
	<b>Full Time:</b>	161	
	<b>Part Time:</b>	96	
	<b>Salaries Paid:</b>	\$11,906,320	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$42,405,026</b>	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	<b>\$1,308</b>	\$2,072	\$34
Revenue Collected During FY 18:	<b>\$31,282,359</b>	\$14,277,390	\$5,674,256
Expenditures During FY 18:	<b>\$27,078,983</b>	\$13,270,610	\$5,325,718
Per Capita Revenue:	<b>\$965</b>	\$11,306	\$59
Per Capita Expenditures:	<b>\$835</b>	\$11,156	\$56
Revenues over (under) Expenditures:	<b>\$4,203,376</b>	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	<b>172.12%</b>	138.36%	88.83%
Ending Fund Balance for FY 18:	<b>\$46,608,402</b>	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	<b>\$1,438</b>	\$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:	<b>\$68,365</b>	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	<b>\$36,171,809</b>	\$6,121,851	\$2,107,404

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Rantoul-Ludlow Multi Township Tax Assessment District</b>
<b>Unit Code:</b>	010/060/24
<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	3/31/2018
<b>Accounting Method:</b>	Cash
<b>Appropriation or Budget:</b>	\$60,209
<b>Equalized Assessed Valuation:</b>	\$133,583,346
<b>Population:</b>	18,616
<b>Employees:</b>	
<b>Full Time:</b>	2
<b>Part Time:</b>	4
<b>Salaries Paid:</b>	\$37,443

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$22,773	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$59,641	\$82,084	\$19,638
Expenditures During FY 18:	\$58,076	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$1,565	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	41.91%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$24,338	\$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:	\$22,338	\$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

<b>Unit Name:</b>	<b>Raritian-Media-Terre Haute-Lomax Multi Township Tax</b>		
<b>Unit Code:</b>	036/020/24	<b>County:</b>	Henderson
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$9,089		
<b>Equalized Assessed Valuation:</b>	\$51,710,946		
<b>Population:</b>	1,791		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Reading-Newtown #11 Multi Township Tax Assessment District		
<b>Unit Code:</b>	053/055/24	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$44,015		
<b>Equalized Assessed Valuation:</b>	\$41,562,939		
<b>Population:</b>	14,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$25,760	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$112,218	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$42,171	\$82,084	\$19,638
Expenditures During FY 18:	\$38,597	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$3,574	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	300.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$115,792	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$115,792	\$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

<b>Unit Name:</b>	<b>Reed Twp Mosquito Abatement District</b>		
<b>Unit Code:</b>	099/015/11	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$441,950		
<b>Equalized Assessed Valuation:</b>	\$582,331,859		
<b>Population:</b>	5,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$70,474		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$287,502	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$58	\$18,396	\$8
Revenue Collected During FY 18:	\$160,039	\$82,084	\$19,638
Expenditures During FY 18:	\$169,393	\$74,419	\$16,197
Per Capita Revenue:	\$32	\$1,425	\$6
Per Capita Expenditures:	\$34	\$654	\$6
Revenues over (under) Expenditures:	-\$9,354	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	164.20%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$278,148	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$56	\$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:	\$278,148	\$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

<b>Unit Name:</b>	<b>Rend Lake River Conservancy District</b>		
<b>Unit Code:</b>	028/010/14	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,947,854		
<b>Equalized Assessed Valuation:</b>	\$750,786,830		
<b>Population:</b>	83,000		
<b>Employees:</b>			
<b>Full Time:</b>		43	
<b>Part Time:</b>		33	
<b>Salaries Paid:</b>		\$3,251,883	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$2,019,313</b>	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$18,396	\$8
Revenue Collected During FY 18:	<b>\$545,616</b>	\$82,084	\$19,638
Expenditures During FY 18:	<b>\$1,164,479</b>	\$74,419	\$16,197
Per Capita Revenue:	<b>\$7</b>	\$1,425	\$6
Per Capita Expenditures:	<b>\$14</b>	\$654	\$6
Revenues over (under) Expenditures:	<b>-\$618,863</b>	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	<b>174.79%</b>	276.42%	122.86%
Ending Fund Balance for FY 18:	<b>\$2,035,450</b>	\$157,203	\$33,599
Per Capita Ending Fund Balance:	<b>\$25</b>	\$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:	<b>\$960,950</b>	\$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:	<b>\$831,080</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$10</b>	\$33,825	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$63,544,139</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$766</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$12,957,119</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$10,698,974</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$156</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$129</b>	\$30,083	\$
Operating Income (loss):	<b>\$2,258,145</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>609.10%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$65,167,284</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$785</b>	\$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

<b>Unit Name:</b>	<b>Richland Co Soil And Water Conservation District</b>		
<b>Unit Code:</b>	080/010/17	<b>County:</b>	Richland
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$91,992		
<b>Equalized Assessed Valuation:</b>	\$217,156,284		
<b>Population:</b>	15,930		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$30,000		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$124,594	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$91,993	\$82,084	\$19,638
Expenditures During FY 18:	\$78,244	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$13,749	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	176.81%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$138,343	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$9	\$19,136	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$138,343	\$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

<b>Unit Name:</b>	<b>Richmond Township Cemetery District</b>		
<b>Unit Code:</b>	063/010/04	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$25,838		
<b>Equalized Assessed Valuation:</b>	\$212,297,090		
<b>Population:</b>	6,700		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$3,200		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$43,854	\$82,084	\$19,638
Expenditures During FY 18:	\$30,476	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$13,378	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	44.28%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,496	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$2	\$19,136	\$8

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

<b>Unit Name:</b>	Rides Mass Transit District		
<b>Unit Code:</b>	082/010/23	<b>County:</b>	Saline
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$16,429,750		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	240,605		
<b>Employees:</b>			
<b>Full Time:</b>	233		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$7,658,217		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$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:	<b>\$100,565</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$</b>	\$33,825	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$11,921,677</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$50</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$15,746,700</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$16,461,419</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$65</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$68</b>	\$30,083	\$
Operating Income (loss):	<b>-\$714,719</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>68.08%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$11,206,958</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$47</b>	\$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

<b>Unit Name:</b>	River Valley Special Recreation		
<b>Unit Code:</b>	046/001/28	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$415,850		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	77,000		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	15		
<b>Salaries Paid:</b>	\$130,365		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$317,592	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$449,861	\$82,084	\$19,638
Expenditures During FY 18:	\$409,562	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$40,299	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	87.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$357,891	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,300	\$12,755	\$
Total Unrestricted Net Assets:	\$352,591	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	<b>Rock Island Forest Preserve District</b>		
<b>Unit Code:</b>	081/010/07	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,567,595		
<b>Equalized Assessed Valuation:</b>	\$2,628,520,254		
<b>Population:</b>	144,808		
<b>Employees:</b>			
<b>Full Time:</b>		35	
<b>Part Time:</b>		111	
<b>Salaries Paid:</b>		\$2,193,424	

#### 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:	\$3,057,283	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$21	\$2,072	\$34
Revenue Collected During FY 18:	\$6,707,844	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$6,459,985	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$46	\$11,306	\$59
Per Capita Expenditures:	\$45	\$11,156	\$56
Revenues over (under) Expenditures:	\$247,859	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	50.79%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$3,281,155	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$23	\$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:	\$4,229,061	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	-\$2,731,023	\$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:	<b>\$10,234,204</b>	<b>\$23,081,597</b>	<b>\$1,657,139</b>
Per Capita Debt:	<b>\$71</b>	<b>\$267</b>	<b>\$36</b>
General Obligation Debt over EAV:	<b>0.31%</b>	<b>0.48%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# 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

<b>Unit Name:</b>	Rock Island Co Soil And Water Conservation District		
<b>Unit Code:</b>	081/010/17	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$148,710		
<b>Equalized Assessed Valuation:</b>	\$3,164,254,934		
<b>Population:</b>	144,808		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$80,788	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$144,035</b>	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$18,396	\$8
Revenue Collected During FY 18:	<b>\$461,607</b>	\$82,084	\$19,638
Expenditures During FY 18:	<b>\$425,540</b>	\$74,419	\$16,197
Per Capita Revenue:	<b>\$3</b>	\$1,425	\$6
Per Capita Expenditures:	<b>\$3</b>	\$654	\$6
Revenues over (under) Expenditures:	<b>\$36,067</b>	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	<b>100.68%</b>	276.42%	122.86%
Ending Fund Balance for FY 18:	<b>\$428,443</b>	\$157,203	\$33,599
Per Capita Ending Fund Balance:	<b>\$3</b>	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28,048</b>	\$12,755	\$
Total Unrestricted Net Assets:	<b>\$311,863</b>	\$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

<b>Unit Name:</b>	Rock Island Co Metropolitan Mass Transit District		
<b>Unit Code:</b>	081/010/23	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,753,013		
<b>Equalized Assessed Valuation:</b>	\$1,755,987,167		
<b>Population:</b>	139,730		
<b>Employees:</b>			
	<b>Full Time:</b>	120	
	<b>Part Time:</b>	31	
	<b>Salaries Paid:</b>	\$7,465,462	

Blended Component Units
Number Submitted = 1
Quad City Garage Policy Group

#### 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:	<b>\$621,008</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$4</b>	\$33,825	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$79,195,818</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$567</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$25,739,711</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$22,739,664</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$184</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$163</b>	\$30,083	\$
Operating Income (loss):	<b>\$3,000,047</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>362.03%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$82,323,865</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$589</b>	\$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

<b>Unit Name:</b>	<b>Rock River Water Reclamation District</b>		
<b>Unit Code:</b>	101/020/40	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$76,596,203		
<b>Equalized Assessed Valuation:</b>	\$2,454,320,369		
<b>Population:</b>	284,778		
<b>Employees:</b>			
	<b>Full Time:</b>	115	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$12,394,582	

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:	<b>0.00%</b>	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:	<b>\$90,609,920</b>	<b>\$12,420,355</b>	<b>\$</b>
Per Capita Debt:	<b>\$318</b>	<b>\$33,825</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.40%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$130,592,201</b>	<b>\$4,764,353</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$459</b>	<b>\$151,125</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$43,588,607</b>	<b>\$5,027,817</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$36,047,426</b>	<b>\$5,050,874</b>	<b>\$</b>
Per Capita Revenue:	<b>\$153</b>	<b>\$31,070</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$127</b>	<b>\$30,083</b>	<b>\$</b>
Operating Income (loss):	<b>\$7,541,181</b>	<b>-\$23,058</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>383.20%</b>	<b>109.10%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$138,133,382</b>	<b>\$4,681,250</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$485</b>	<b>\$151,709</b>	<b>\$</b>



# 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

<b>Unit Name:</b>	<b>Rockbridge-Linder Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	031/050/24	<b>County:</b>	Greene
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$23,400		
<b>Equalized Assessed Valuation:</b>	\$39,040,783		
<b>Population:</b>	2,120		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$1,060		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$32,747	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$10,837	\$82,084	\$19,638
Expenditures During FY 18:	\$2,362	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$8,475	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1745.22%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$41,222	\$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:	\$41,222	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	<b>Romeoville Mosquito Abatement District</b>		
<b>Unit Code:</b>	099/010/11	<b>County:</b>	Will
<b>Fiscal Year End:</b>	2/28/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$126,000		
<b>Equalized Assessed Valuation:</b>	\$564,368,293		
<b>Population:</b>	21,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$119,311	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$87,935	\$82,084	\$19,638
Expenditures During FY 18:	\$94,543	\$74,419	\$16,197
Per Capita Revenue:	\$4	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	-\$6,608	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	119.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$112,703	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$5	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$112,703	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Rosewood Heights Sanitary District		
<b>Unit Code:</b>	057/040/16	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$549,300		
<b>Equalized Assessed Valuation:</b>	\$46,775,250		
<b>Population:</b>	4,038		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$110,933		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$1	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$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:	-100.00%	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:	\$	\$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:	\$3,354,802	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$831	\$151,125	\$
Revenue Collected During FY 18:	\$514,846	\$5,027,817	\$
Expenditures During FY 18:	\$533,370	\$5,050,874	\$
Per Capita Revenue:	\$128	\$31,070	\$
Per Capita Expenditures:	\$132	\$30,083	\$
Operating Income (loss):	-\$18,524	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	625.51%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$3,336,278	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$826	\$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

<b>Unit Name:</b>	<b>Round Grove-Broughton-Sullivan Multi Township Tax Assessment</b>		
<b>Unit Code:</b>	053/065/24	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$13,000		
<b>Equalized Assessed Valuation:</b>	\$39,678,372		
<b>Population:</b>	1,408		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	6	
	<b>Salaries Paid:</b>	\$7,901	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$38,056	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$27	\$18,396	\$8
Revenue Collected During FY 18:	\$13,700	\$82,084	\$19,638
Expenditures During FY 18:	\$11,621	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$2,079	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	345.37%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$40,135	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$29	\$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:	\$40,135	\$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:	<b>0.00%</b>	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:	<b>0.00%</b>	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

<b>Unit Name:</b>	Russell-Allison Water Authority		
<b>Unit Code:</b>	051/005/41	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$8,425		
<b>Equalized Assessed Valuation:</b>	\$14,191,332		
<b>Population:</b>	400		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$26,503	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$66	\$18,396	\$8
Revenue Collected During FY 18:	\$8,096	\$82,084	\$19,638
Expenditures During FY 18:	\$15,481	\$74,419	\$16,197
Per Capita Revenue:	\$20	\$1,425	\$6
Per Capita Expenditures:	\$39	\$654	\$6
Revenues over (under) Expenditures:	-\$7,385	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	123.49%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$19,118	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$48	\$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	\$