

# 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>	Vermilion Co Soil And Water Conservation District		
<b>Unit Code:</b>	092/010/17	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$159,141		
<b>Equalized Assessed Valuation:</b>	\$921,145,784		
<b>Population:</b>	81,625		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$68,446	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,044	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$82,842	\$82,084	\$19,638
Expenditures During FY 18:	\$109,541	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	-\$26,699	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	132.19%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$144,799	\$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:	\$42,523	\$12,755	\$
Total Unrestricted Net Assets:	\$102,276	\$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:	\$144.510	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$2	\$151,125	\$
Revenue Collected During FY 18:	\$83.378	\$5,027,817	\$
Expenditures During FY 18:	\$49.600	\$5,050,874	\$
Per Capita Revenue:	\$1	\$31,070	\$
Per Capita Expenditures:	\$1	\$30,083	\$
Operating Income (loss):	\$33.778	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	96.44%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$47.835	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1	\$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>	Vermilion Co Conservation District		
<b>Unit Code:</b>	092/010/20	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,702,440		
<b>Equalized Assessed Valuation:</b>	\$895,489,443		
<b>Population:</b>	81,625		
<b>Employees:</b>			
<b>Full Time:</b>		15	
<b>Part Time:</b>		20	
<b>Salaries Paid:</b>		\$708,805	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$688,018</b>	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$2,072	\$34
Revenue Collected During FY 18:	<b>\$1,546,679</b>	\$14,277,390	\$5,674,256
Expenditures During FY 18:	<b>\$1,401,180</b>	\$13,270,610	\$5,325,718
Per Capita Revenue:	<b>\$19</b>	\$11,306	\$59
Per Capita Expenditures:	<b>\$17</b>	\$11,156	\$56
Revenues over (under) Expenditures:	<b>\$145,499</b>	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	<b>59.49%</b>	138.36%	88.83%
Ending Fund Balance for FY 18:	<b>\$833,517</b>	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	<b>\$10</b>	\$2,215	\$31

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$526,737</b>	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	<b>\$494,440</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:	<b>\$910,000</b>	\$23,081,597	\$1,657,139
Per Capita Debt:	<b>\$11</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Vermilion Regional Airport Authority		
<b>Unit Code:</b>	092/010/03	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$867,213		
<b>Equalized Assessed Valuation:</b>	\$485,289,219		
<b>Population:</b>	77,909		
<b>Employees:</b>			
	<b>Full Time:</b>	5	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$229,716	

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>\$887,294</b>	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$2,072	\$34
Revenue Collected During FY 18:	<b>\$916,466</b>	\$14,277,390	\$5,674,256
Expenditures During FY 18:	<b>\$838,411</b>	\$13,270,610	\$5,325,718
Per Capita Revenue:	<b>\$12</b>	\$11,306	\$59
Per Capita Expenditures:	<b>\$11</b>	\$11,156	\$56
Revenues over (under) Expenditures:	<b>\$78,055</b>	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	<b>115.14%</b>	138.36%	88.83%
Ending Fund Balance for FY 18:	<b>\$965,349</b>	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	<b>\$12</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>\$104,835</b>	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	<b>\$605,491</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



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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>	Vermont Sanitary District		
<b>Unit Code:</b>	029/020/16	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$85,000		
<b>Equalized Assessed Valuation:</b>	\$3,375,800		
<b>Population:</b>	792		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$13,030		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$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:	\$523.608	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$661	\$151,125	\$
Revenue Collected During FY 18:	\$78.109	\$5,027,817	\$
Expenditures During FY 18:	\$66.129	\$5,050,874	\$
Per Capita Revenue:	\$99	\$31,070	\$
Per Capita Expenditures:	\$83	\$30,083	\$
Operating Income (loss):	\$11.980	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	809.91%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$535.588	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$676	\$151,709	\$



# FISCAL YEAR 2018



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ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Victor-Somonauk Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	019/030/24	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$22,209		
<b>Equalized Assessed Valuation:</b>	\$61,597,706		
<b>Population:</b>	2,400		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$14,325		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,114	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$14	\$18,396	\$8
Revenue Collected During FY 18:	\$22,309	\$82,084	\$19,638
Expenditures During FY 18:	\$19,102	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$3,207	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	190.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$36,321	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$15	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$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>	Virден Sanitary District		
<b>Unit Code:</b>	056/010/16	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,787,050		
<b>Equalized Assessed Valuation:</b>	\$30,667,122		
<b>Population:</b>	3,366		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$189,169		

**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>\$711,737</b>	<b>\$12,420,355</b>	<b>\$</b>
Per Capita Debt:	<b>\$211</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>\$2,280,523</b>	<b>\$4,764,353</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$678</b>	<b>\$151,125</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$705,430</b>	<b>\$5,027,817</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$723,444</b>	<b>\$5,050,874</b>	<b>\$</b>
Per Capita Revenue:	<b>\$210</b>	<b>\$31,070</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$215</b>	<b>\$30,083</b>	<b>\$</b>
Operating Income (loss):	<b>-\$18,014</b>	<b>-\$23,058</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>312.74%</b>	<b>109.10%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$2,262,509</b>	<b>\$4,681,250</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$672</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

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:**

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$48,179	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$17,906	\$82,084	\$19,638
Expenditures During FY 18:	\$13,967	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$3,939	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	373.15%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$52,118	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$27	\$19,136	\$8

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Wabash #1 Road District		
<b>Unit Code:</b>	093/010/15	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$75,244		
<b>Equalized Assessed Valuation:</b>	\$30,000,000		
<b>Population:</b>	700		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$13,860		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$82,430	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$118	\$18,396	\$8
Revenue Collected During FY 18:	\$68,663	\$82,084	\$19,638
Expenditures During FY 18:	\$75,244	\$74,419	\$16,197
Per Capita Revenue:	\$98	\$1,425	\$6
Per Capita Expenditures:	\$107	\$654	\$6
Revenues over (under) Expenditures:	-\$6,581	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	100.80%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$75,849	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$108	\$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>	Wabash #2 Road District		
<b>Unit Code:</b>	093/020/15	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$72,107		
<b>Equalized Assessed Valuation:</b>	\$8,303,725		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$13,705		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$99,661	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$100	\$18,396	\$8
Revenue Collected During FY 18:	\$63,731	\$82,084	\$19,638
Expenditures During FY 18:	\$72,054	\$74,419	\$16,197
Per Capita Revenue:	\$64	\$1,425	\$6
Per Capita Expenditures:	\$72	\$654	\$6
Revenues over (under) Expenditures:	-\$8,323	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	126.76%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$91,338	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$91	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$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>	Wabash #3 Road District		
<b>Unit Code:</b>	093/030/15	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$140,525		
<b>Equalized Assessed Valuation:</b>	\$21,149,640		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	10		
<b>Salaries Paid:</b>	\$21,151		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,806	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$24	\$18,396	\$8
Revenue Collected During FY 18:	\$122,924	\$82,084	\$19,638
Expenditures During FY 18:	\$118,557	\$74,419	\$16,197
Per Capita Revenue:	\$95	\$1,425	\$6
Per Capita Expenditures:	\$91	\$654	\$6
Revenues over (under) Expenditures:	\$4,367	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	30.51%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$36,173	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$28	\$19,136	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,807	\$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>\$60,675</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$47</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 Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wabash #4 Road District		
<b>Unit Code:</b>	093/040/15	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$73,480		
<b>Equalized Assessed Valuation:</b>	\$6,700,000		
<b>Population:</b>	350		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$14,050		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$51,749	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$148	\$18,396	\$8
Revenue Collected During FY 18:	\$50,540	\$82,084	\$19,638
Expenditures During FY 18:	\$42,193	\$74,419	\$16,197
Per Capita Revenue:	\$144	\$1,425	\$6
Per Capita Expenditures:	\$121	\$654	\$6
Revenues over (under) Expenditures:	\$8,347	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	142.43%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$60,096	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$172	\$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>	Wabash #5 Road District		
<b>Unit Code:</b>	093/050/15	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$126,623		
<b>Equalized Assessed Valuation:</b>	\$14,275,257		
<b>Population:</b>	353		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$15,770		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$159,654	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$452	\$18,396	\$8
Revenue Collected During FY 18:	\$98,000	\$82,084	\$19,638
Expenditures During FY 18:	\$61,202	\$74,419	\$16,197
Per Capita Revenue:	\$278	\$1,425	\$6
Per Capita Expenditures:	\$173	\$654	\$6
Revenues over (under) Expenditures:	\$36,798	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	320.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$196,452	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$557	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,804	\$12,755	\$
Total Unrestricted Net Assets:	\$155,648	\$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>	Wabash #6 Road District		
<b>Unit Code:</b>	093/060/15	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$49,944		
<b>Equalized Assessed Valuation:</b>	\$6,334,055		
<b>Population:</b>	352		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$9,750		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$397	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$76,395	\$82,084	\$19,638
Expenditures During FY 18:	\$49,944	\$74,419	\$16,197
Per Capita Revenue:	\$217	\$1,425	\$6
Per Capita Expenditures:	\$142	\$654	\$6
Revenues over (under) Expenditures:	\$26,451	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	53.76%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$26,848	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$76	\$19,136	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$26,848	\$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>\$1,963</b>	<b>\$12,420,355</b>	<b>\$</b>
Per Capita Debt:	<b>\$6</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>	Wabash #708 Public Health District		
<b>Unit Code:</b>	093/010/13	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	11/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$83,400		
<b>Equalized Assessed Valuation:</b>	\$140,731,578		
<b>Population:</b>	11,657		
<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:	\$98,530	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$85,511	\$82,084	\$19,638
Expenditures During FY 18:	\$83,400	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$2,111	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	121.75%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$101,537	\$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:	\$101,537	\$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>Wabash Co Soil And Water Conservation District</b>		
<b>Unit Code:</b>	093/010/17	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$51,712		
<b>Equalized Assessed Valuation:</b>	\$144,975,947		
<b>Population:</b>	12,937		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$24,779		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,940	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$7	\$18,396	\$8
Revenue Collected During FY 18:	\$62,577	\$82,084	\$19,638
Expenditures During FY 18:	\$52,221	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$4	\$654	\$6
Revenues over (under) Expenditures:	\$10,356	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	190.15%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$99,296	\$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:	\$79,152	\$12,755	\$
Total Unrestricted Net Assets:	\$20,202	\$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>Wabash Co. Museum Museum District</b>		
<b>Unit Code:</b>	093/010/50	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$38,616		
<b>Equalized Assessed Valuation:</b>	\$142,320,334		
<b>Population:</b>	11,947		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$10,891		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,953	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$33,211	\$82,084	\$19,638
Expenditures During FY 18:	\$38,626	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$5,415	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	6.57%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,538	\$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>\$49,135</b>	<b>\$12,420,355</b>	<b>\$</b>
Per Capita Debt:	<b>\$4</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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Wabash General Hospital District		
<b>Unit Code:</b>	093/010/08	<b>County:</b>	Wabash
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$43,466,628		
<b>Equalized Assessed Valuation:</b>	\$140,731,578		
<b>Population:</b>	11,549		
<b>Employees:</b>			
<b>Full Time:</b>	294		
<b>Part Time:</b>	176		
<b>Salaries Paid:</b>	\$17,830,013		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,875,420	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$3,193	\$2,072	\$34
Revenue Collected During FY 18:	\$46,651,524	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$43,466,628	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$4,039	\$11,306	\$59
Per Capita Expenditures:	\$3,764	\$11,156	\$56
Revenues over (under) Expenditures:	\$3,184,896	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	92.16%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$40,060,316	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$3,469	\$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:	\$19,390,077	\$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>\$5,943,334</b>	<b>\$23,081,597</b>	<b>\$1,657,139</b>
Per Capita Debt:	<b>\$515</b>	<b>\$267</b>	<b>\$36</b>
General Obligation Debt over EAV:	<b>1.46%</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>	<b>Walnut-Bureau #3 Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	006/020/24	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$12,000		
<b>Equalized Assessed Valuation:</b>	\$36,709,957		
<b>Population:</b>	1,840		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$7,000		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$7,580	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$10,220	\$82,084	\$19,638
Expenditures During FY 18:	\$10,090	\$74,419	\$16,197
Per Capita Revenue:	\$6	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$130	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	76.41%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$7,710	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$4	\$19,136	\$8

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$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>Warren Co Soil And Water Conservation District</b>		
<b>Unit Code:</b>	094/010/17	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$161,106		
<b>Equalized Assessed Valuation:</b>	\$338,646,793		
<b>Population:</b>	17,527		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$28,000		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$106,900	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$161,106	\$82,084	\$19,638
Expenditures During FY 18:	\$165,625	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	-\$4,519	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	61.81%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$102,381	\$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:	\$102,381	\$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>Warsaw-Wilcox-Rocky Run #7 G Multi Township Tax Assessment</b>		
<b>Unit Code:</b>	034/020/24	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$21,650		
<b>Equalized Assessed Valuation:</b>	\$21,994,389		
<b>Population:</b>	1,850		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$10,031		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$23,838	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$14,407	\$82,084	\$19,638
Expenditures During FY 18:	\$12,446	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$1,961	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	207.29%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$25,799	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$25,799	\$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>	Wasco Sanitary District		
<b>Unit Code:</b>	045/030/16	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,321,300		
<b>Equalized Assessed Valuation:</b>	\$182,707,169		
<b>Population:</b>	1,660		
<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:	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>\$1,293,418</b>	<b>\$12,420,355</b>	\$
Per Capita Debt:	<b>\$779</b>	<b>\$33,825</b>	\$
General Obligation Debt over EAV:	<b>0.08%</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>\$7,958,172</b>	<b>\$4,764,353</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$4,794</b>	<b>\$151,125</b>	\$
Revenue Collected During FY 18:	<b>\$1,312,583</b>	<b>\$5,027,817</b>	\$
Expenditures During FY 18:	<b>\$1,972,332</b>	<b>\$5,050,874</b>	\$
Per Capita Revenue:	<b>\$791</b>	<b>\$31,070</b>	\$
Per Capita Expenditures:	<b>\$1,188</b>	<b>\$30,083</b>	\$
Operating Income (loss):	<b>-\$659,749</b>	<b>-\$23,058</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>366.75%</b>	<b>109.10%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$7,233,551</b>	<b>\$4,681,250</b>	\$
Per Capita Ending Retained Earnings:	<b>\$4,358</b>	<b>\$151,709</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>Washington Co Soil And Water Conservation District</b>		
<b>Unit Code:</b>	095/010/17	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$105,868		
<b>Equalized Assessed Valuation:</b>	\$282,620,408		
<b>Population:</b>	15,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	2	
	<b>Salaries Paid:</b>	\$37,228	

**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>\$189,558</b>	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$18,396	\$8
Revenue Collected During FY 18:	<b>\$143,738</b>	\$82,084	\$19,638
Expenditures During FY 18:	<b>\$95,025</b>	\$74,419	\$16,197
Per Capita Revenue:	<b>\$10</b>	\$1,425	\$6
Per Capita Expenditures:	<b>\$6</b>	\$654	\$6
Revenues over (under) Expenditures:	<b>\$48,713</b>	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	<b>250.75%</b>	276.42%	122.86%
Ending Fund Balance for FY 18:	<b>\$238,271</b>	\$157,203	\$33,599
Per Capita Ending Fund Balance:	<b>\$16</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>\$248,240</b>	\$34,529	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$12,755	\$
Total Unrestricted Net Assets:	<b>\$</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:	<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>	Washington County Hospital District		
<b>Unit Code:</b>	095/010/08	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,774,625		
<b>Equalized Assessed Valuation:</b>	\$102,083,081		
<b>Population:</b>	14,030		
<b>Employees:</b>			
	<b>Full Time:</b>	108	
	<b>Part Time:</b>	31	
	<b>Salaries Paid:</b>	\$6,029,863	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,394,833	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$242	\$2,072	\$34
Revenue Collected During FY 18:	\$13,042,930	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$13,715,550	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$930	\$11,306	\$59
Per Capita Expenditures:	\$978	\$11,156	\$56
Revenues over (under) Expenditures:	-\$672,620	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	19.42%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$2,663,137	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$190	\$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:	\$448,637	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$1,237,260	\$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>\$1,258,140</b>	<b>\$23,081,597</b>	<b>\$1,657,139</b>
Per Capita Debt:	<b>\$90</b>	<b>\$267</b>	<b>\$36</b>
General Obligation Debt over EAV:	<b>1.04%</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>	<b>Washington Park Street Lighting District</b>														
<b>Unit Code:</b>	101/020/18	<b>County:</b>	Winnebago												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$120,840														
<b>Equalized Assessed Valuation:</b>	\$1,416,045														
<b>Population:</b>	4,500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</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:	\$2,000	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$9,739	\$82,084	\$19,638
Expenditures During FY 18:	\$14,295	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	-\$4,556	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-17.18%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$2,456	\$157,203	\$33,599
Per Capita Ending Fund Balance:	-\$1	\$19,136	\$8

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Washing-Wdlin-Freedom #1 Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	008/010/24	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$31,134		
<b>Equalized Assessed Valuation:</b>	\$107,258,203		
<b>Population:</b>	1,341		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$990		

#### Blended Component Units

Number Submitted = 1  
Washing-Wdlin-Freedom

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,137	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$15,665	\$82,084	\$19,638
Expenditures During FY 18:	\$10,738	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$4,927	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	354.48%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$38,064	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$28	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$38,064	\$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>	Wataga Sanitary District														
<b>Unit Code:</b>	048/040/16	<b>County:</b>	Knox												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$22,450														
<b>Equalized Assessed Valuation:</b>	\$6,742,595														
<b>Population:</b>	895														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</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:	\$22,639	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$3,030	\$82,084	\$19,638
Expenditures During FY 18:	\$2,896	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$134	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	786.36%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$22,773	\$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:	\$22,773	\$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>Waterford-Isabel-Woodlnd-Kerton-Pleasant Multi Township Tax</b>		
<b>Unit Code:</b>	029/030/24	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$13,317		
<b>Equalized Assessed Valuation:</b>	\$30,847,077		
<b>Population:</b>	1,655		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$6,100		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$30,610	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$18	\$18,396	\$8
Revenue Collected During FY 18:	\$13,344	\$82,084	\$19,638
Expenditures During FY 18:	\$11,258	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$2,086	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	290.42%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$32,696	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$20	\$19,136	\$8

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	<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>	Waterloo City Cemetery District		
<b>Unit Code:</b>	067/010/04	<b>County:</b>	Monroe
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$24,702		
<b>Equalized Assessed Valuation:</b>	\$241,730,353		
<b>Population:</b>	10,309		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$2,998		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$809,124	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$78	\$18,396	\$8
Revenue Collected During FY 18:	\$24,049	\$82,084	\$19,638
Expenditures During FY 18:	\$24,702	\$74,419	\$16,197
Per Capita Revenue:	\$2	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$653	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	3272.90%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$808,471	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$78	\$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>	Waukegan Port District														
<b>Unit Code:</b>	049/010/25	<b>County:</b>	Lake												
<b>Fiscal Year End:</b>	12/31/2018														
<b>Accounting Method:</b>	Modified Accrual														
<b>Appropriation or Budget:</b>	\$6,243,200														
<b>Equalized Assessed Valuation:</b>	\$1														
<b>Population:</b>	92,046														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</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:	<b>\$8,820,684</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$96</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>\$25,690,376</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$279</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$6,186,953</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$6,243,200</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$67</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$68</b>	\$30,083	\$
Operating Income (loss):	<b>-\$56,247</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>410.59%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$25,634,129</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$278</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>	Wayne #3 Multi Township Tax Assessment District		
<b>Unit Code:</b>	096/030/24	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$9,570		
<b>Equalized Assessed Valuation:</b>	\$18,613,907		
<b>Population:</b>	1,300		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$7,380	

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>\$17,191</b>	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$18,396	\$8
Revenue Collected During FY 18:	<b>\$10,626</b>	\$82,084	\$19,638
Expenditures During FY 18:	<b>\$9,570</b>	\$74,419	\$16,197
Per Capita Revenue:	<b>\$8</b>	\$1,425	\$6
Per Capita Expenditures:	<b>\$7</b>	\$654	\$6
Revenues over (under) Expenditures:	<b>\$1,056</b>	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	<b>190.67%</b>	276.42%	122.86%
Ending Fund Balance for FY 18:	<b>\$18,247</b>	\$157,203	\$33,599
Per Capita Ending Fund Balance:	<b>\$14</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>\$18,247</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>	<b>Wayne #4 Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	096/040/24	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$8,794		
<b>Equalized Assessed Valuation:</b>	\$15,565,450		
<b>Population:</b>	1,234		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$5,780		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,209	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$10	\$18,396	\$8
Revenue Collected During FY 18:	\$8,522	\$82,084	\$19,638
Expenditures During FY 18:	\$7,072	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$1,450	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	193.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$13,659	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$11	\$19,136	\$8

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	<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>	Wayne Co Soil And Water Conservation District		
<b>Unit Code:</b>	096/010/17	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$64,225		
<b>Equalized Assessed Valuation:</b>	\$180,747.202		
<b>Population:</b>	17,400		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$28,349		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$205,697	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$12	\$18,396	\$8
Revenue Collected During FY 18:	\$147,155	\$82,084	\$19,638
Expenditures During FY 18:	\$113,406	\$74,419	\$16,197
Per Capita Revenue:	\$8	\$1,425	\$6
Per Capita Expenditures:	\$7	\$654	\$6
Revenues over (under) Expenditures:	\$33,749	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	211.14%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$239,446	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$14	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$440	\$12,755	\$
Total Unrestricted Net Assets:	\$239,006	\$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>	West ( Denver, Noble & Decker) Multi Township Tax Assessment		
<b>Unit Code:</b>	080/020/24	<b>County:</b>	Richland
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$15,748		
<b>Equalized Assessed Valuation:</b>	\$28,166,113		
<b>Population:</b>	2,318		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$8,230		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$13,877	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$6	\$18,396	\$8
Revenue Collected During FY 18:	\$15,758	\$82,084	\$19,638
Expenditures During FY 18:	\$13,056	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$2,702	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	126.98%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$16,579	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$12,420,355	\$
Per Capita Debt:	\$	\$33,825	\$
General Obligation Debt over EAV:	<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>West Chicago Mosquito Abatement District</b>		
<b>Unit Code:</b>	022/030/11	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$387,500		
<b>Equalized Assessed Valuation:</b>	\$1,329,574,212		
<b>Population:</b>	27,221		
<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:	\$288,334	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$11	\$18,396	\$8
Revenue Collected During FY 18:	\$200,826	\$82,084	\$19,638
Expenditures During FY 18:	\$164,391	\$74,419	\$16,197
Per Capita Revenue:	\$7	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	\$36,435	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	197.56%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$324,769	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$12	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175,339	\$12,755	\$
Total Unrestricted Net Assets:	\$149,430	\$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>	West Cook County Solid Waste Agency		
<b>Unit Code:</b>	016/225/39	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,115,149		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	610,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$169,244		

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$188,219	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$85,628	\$82,084	\$19,638
Expenditures During FY 18:	\$290,593	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$	\$654	\$6
Revenues over (under) Expenditures:	-\$204,965	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	-70.53%	276.42%	122.86%
Ending Fund Balance for FY 18:	-\$204,965	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$	\$34,529	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	-\$204,965	\$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:	\$745.376	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1	\$151,125	\$
Revenue Collected During FY 18:	\$3,764.635	\$5,027,817	\$
Expenditures During FY 18:	\$3,824.556	\$5,050,874	\$
Per Capita Revenue:	\$6	\$31,070	\$
Per Capita Expenditures:	\$6	\$30,083	\$
Operating Income (loss):	-\$59.921	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	13.00%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$497.236	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1	\$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>	West Peoria Street Lighting District		
<b>Unit Code:</b>	072/010/18	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$53,225		
<b>Equalized Assessed Valuation:</b>	\$41,287,880		
<b>Population:</b>	4,458		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$1,700		

#### 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:	\$	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	<b>\$43,358</b>	\$82,084	\$19,638
Expenditures During FY 18:	<b>\$41,813</b>	\$74,419	\$16,197
Per Capita Revenue:	<b>\$10</b>	\$1,425	\$6
Per Capita Expenditures:	<b>\$9</b>	\$654	\$6
Revenues over (under) Expenditures:	<b>\$1,545</b>	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	<b>3.70%</b>	276.42%	122.86%
Ending Fund Balance for FY 18:	<b>\$1,545</b>	\$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>	West Salem Sanitary District		
<b>Unit Code:</b>	024/010/16	<b>County:</b>	Edwards
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$18,000		
<b>Equalized Assessed Valuation:</b>	\$3,701,666		
<b>Population:</b>	890		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$12,000		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$	\$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:	\$51.430	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$58	\$151,125	\$
Revenue Collected During FY 18:	\$11.832	\$5,027,817	\$
Expenditures During FY 18:	\$13.781	\$5,050,874	\$
Per Capita Revenue:	\$13	\$31,070	\$
Per Capita Expenditures:	\$15	\$30,083	\$
Operating Income (loss):	-\$1.949	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	359.05%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$49.481	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$56	\$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>	West Suburban Water Service District		
<b>Unit Code:</b>	016/015/19	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,342,310		
<b>Equalized Assessed Valuation:</b>	\$1		
<b>Population:</b>	18,384		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$371,779		

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>\$4,170</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>\$22,557,165</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,227</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$7,835,465</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$5,838,178</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$426</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$318</b>	\$30,083	\$
Operating Income (loss):	<b>\$1,997,287</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>420.58%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$24,554,452</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$1,336</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>West Suburban Mass Transit District</b>														
<b>Unit Code:</b>	016/040/23	<b>County:</b>	Cook												
<b>Fiscal Year End:</b>	12/31/2018														
<b>Accounting Method:</b>	Modified Accrual														
<b>Appropriation or Budget:</b>	\$554,555														
<b>Equalized Assessed Valuation:</b>	\$1														
<b>Population:</b>	333,930														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: center;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</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:	\$2,807,257	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$8	\$18,396	\$8
Revenue Collected During FY 18:	\$73,128	\$82,084	\$19,638
Expenditures During FY 18:	\$554,555	\$74,419	\$16,197
Per Capita Revenue:	\$	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	-\$481,427	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	419.40%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,325,830	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$7	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$2,325,830	\$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>	Westville-Belgium Sanitary District		
<b>Unit Code:</b>	092/020/16	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$741,658		
<b>Equalized Assessed Valuation:</b>	\$34,297,765		
<b>Population:</b>	3,100		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$81,156		

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>\$1,332,578</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$430</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>\$3,303,397</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$1,066</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$957,809</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$814,475</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$309</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$263</b>	\$30,083	\$
Operating Income (loss):	<b>\$143,334</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>423.18%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$3,446,731</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$1,112</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>	Wheaton Sanitary District		
<b>Unit Code:</b>	022/090/16	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,953,398		
<b>Equalized Assessed Valuation:</b>	\$2,095,117,290		
<b>Population:</b>	53,373		
<b>Employees:</b>			
<b>Full Time:</b>	22		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$1,771,231		

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>\$14,261,502</b>	<b>\$12,420,355</b>	\$
Per Capita Debt:	<b>\$267</b>	<b>\$33,825</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>\$26,609,354</b>	<b>\$4,764,353</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$499</b>	<b>\$151,125</b>	\$
Revenue Collected During FY 18:	<b>\$9,941,511</b>	<b>\$5,027,817</b>	\$
Expenditures During FY 18:	<b>\$6,716,630</b>	<b>\$5,050,874</b>	\$
Per Capita Revenue:	<b>\$186</b>	<b>\$31,070</b>	\$
Per Capita Expenditures:	<b>\$126</b>	<b>\$30,083</b>	\$
Operating Income (loss):	<b>\$3,224,881</b>	<b>-\$23,058</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>444.18%</b>	<b>109.10%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$29,834,235</b>	<b>\$4,681,250</b>	\$
Per Capita Ending Retained Earnings:	<b>\$559</b>	<b>\$151,709</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>Wheaton Mosquito Abatement District</b>		
<b>Unit Code:</b>	022/040/11	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$531,500		
<b>Equalized Assessed Valuation:</b>	\$2,727,402,504		
<b>Population:</b>	74,000		
<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:	\$296,001	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$4	\$18,396	\$8
Revenue Collected During FY 18:	\$356,708	\$82,084	\$19,638
Expenditures During FY 18:	\$443,543	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$6	\$654	\$6
Revenues over (under) Expenditures:	-\$86,835	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	47.16%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$209,166	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$3	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$209,166	\$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>	White Co Soil And Water Conservation District		
<b>Unit Code:</b>	097/010/17	<b>County:</b>	White
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$122,140		
<b>Equalized Assessed Valuation:</b>	\$161,888,915		
<b>Population:</b>	13,938		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$50,272	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$39,638	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$167,179	\$82,084	\$19,638
Expenditures During FY 18:	\$122,105	\$74,419	\$16,197
Per Capita Revenue:	\$12	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$45,074	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	69.38%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$84,712	\$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:	\$16,110	\$12,755	\$
Total Unrestricted Net Assets:	\$67,972	\$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>	Whiteside Co Soil And Water Conservation District		
<b>Unit Code:</b>	098/010/17	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$121,545		
<b>Equalized Assessed Valuation:</b>	\$853,908,717		
<b>Population:</b>	58,498		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$89,850	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$169,119	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$3	\$18,396	\$8
Revenue Collected During FY 18:	\$174,402	\$82,084	\$19,638
Expenditures During FY 18:	\$145,121	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$29,281	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	136.71%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$198,400	\$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:	\$198,399	\$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>Whitmore-Oakley Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	055/010/24	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$58,000		
<b>Equalized Assessed Valuation:</b>	\$125,148,351		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$969		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$118,124	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$98	\$18,396	\$8
Revenue Collected During FY 18:	\$57,818	\$82,084	\$19,638
Expenditures During FY 18:	\$3,900	\$74,419	\$16,197
Per Capita Revenue:	\$48	\$1,425	\$6
Per Capita Expenditures:	\$3	\$654	\$6
Revenues over (under) Expenditures:	\$53,918	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	0.00%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$	\$19,136	\$8

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** Wilberton-Lone Grove-La Clede #9  
Multi Township Tax Assessment

**Unit Code:** 026/030/24      **County:** Fayette

**Fiscal Year End:** 3/31/2018

**Accounting Method:** Cash

**Appropriation or Budget:** \$29,200

**Equalized Assessed Valuation:** \$30,032,262

**Population:** 2,070

**Employees:**

**Full Time:** \_\_\_\_\_

**Part Time:** \_\_\_\_\_

**Salaries Paid:** \_\_\_\_\_ \$

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,382	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$5	\$18,396	\$8
Revenue Collected During FY 18:	\$21,498	\$82,084	\$19,638
Expenditures During FY 18:	\$15,658	\$74,419	\$16,197
Per Capita Revenue:	\$10	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$5,840	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	109.99%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,222	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$8	\$19,136	\$8

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Will County Forest Preserve District		
<b>Unit Code:</b>	099/010/07	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$47,180,802		
<b>Equalized Assessed Valuation:</b>	\$21,169,412,813		
<b>Population:</b>	696,215		
<b>Employees:</b>			
<b>Full Time:</b>		103	
<b>Part Time:</b>		65	
<b>Salaries Paid:</b>		\$5,106,539	

#### 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:	\$12,636,054	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$18	\$2,072	\$34
Revenue Collected During FY 18:	\$12,022,838	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$10,979,544	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$17	\$11,306	\$59
Per Capita Expenditures:	\$16	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,043,294	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	113.69%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$12,483,094	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$18	\$2,215	\$31

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,916,868	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$12,519,629	\$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>\$113,082,308</b>	\$23,081,597	\$1,657,139
Per Capita Debt:	<b>\$162</b>	\$267	\$36
General Obligation Debt over EAV:	<b>0.46%</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>	Williamsfield Sanitary District		
<b>Unit Code:</b>	048/050/16	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$44,900		
<b>Equalized Assessed Valuation:</b>	\$5,290,029		
<b>Population:</b>	600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$4,666		

<b>Blended Component Units</b>

#### 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:	\$390.997	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$652	\$151,125	\$
Revenue Collected During FY 18:	\$31.829	\$5,027,817	\$
Expenditures During FY 18:	\$33.528	\$5,050,874	\$
Per Capita Revenue:	\$53	\$31,070	\$
Per Capita Expenditures:	\$56	\$30,083	\$
Operating Income (loss):	-\$1.699	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	1161.11%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$389.298	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$649	\$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>	Williamson Airport Authority		
<b>Unit Code:</b>	100/010/03	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,724,313		
<b>Equalized Assessed Valuation:</b>	\$1,303,503,377		
<b>Population:</b>	67,056		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>	24		
<b>Salaries Paid:</b>	\$435,277		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$332,537	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$5	\$2,072	\$34
Revenue Collected During FY 18:	\$3,298,742	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$1,482,080	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$49	\$11,306	\$59
Per Capita Expenditures:	\$22	\$11,156	\$56
Revenues over (under) Expenditures:	\$1,816,662	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	56.12%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$831,696	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$12	\$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:	\$59,611	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$343,886	\$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>\$4,015,000</b>	<b>\$23,081,597</b>	<b>\$1,657,139</b>
Per Capita Debt:	<b>\$60</b>	<b>\$267</b>	<b>\$36</b>
General Obligation Debt over EAV:	<b>0.18%</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>	<b>Williamson Co Soil And Water Conservation District</b>		
<b>Unit Code:</b>	100/010/17	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$90,936		
<b>Equalized Assessed Valuation:</b>	\$1,030,650,066		
<b>Population:</b>	67,328		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$32,473		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$160,263	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$91,671	\$82,084	\$19,638
Expenditures During FY 18:	\$90,936	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$735	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	177.05%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$160,998	\$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:	\$11,790	\$11,461	\$
Total Unreserved Funds:	\$149,208	\$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>	Will-South C Soil And Water Conservation District		
<b>Unit Code:</b>	099/010/17	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$353,908		
<b>Equalized Assessed Valuation:</b>	\$58,198,154,206		
<b>Population:</b>	1,995,477		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$161,872		

**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:	\$1,362,867	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	\$1	\$151,125	\$
Revenue Collected During FY 18:	\$341,317	\$5,027,817	\$
Expenditures During FY 18:	\$306,280	\$5,050,874	\$
Per Capita Revenue:	\$	\$31,070	\$
Per Capita Expenditures:	\$	\$30,083	\$
Operating Income (loss):	\$35,037	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	456.41%	109.10%	0.00%
Ending Retained Earnings for FY 17:	\$1,397,904	\$4,681,250	\$
Per Capita Ending Retained Earnings:	\$1	\$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>	Winnebago Co Soil And Water Conservation District		
<b>Unit Code:</b>	101/010/17	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$216,357		
<b>Equalized Assessed Valuation:</b>	\$4,244,496,000		
<b>Population:</b>	291,000		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$124,673		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$398,820	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$356,682	\$82,084	\$19,638
Expenditures During FY 18:	\$252,935	\$74,419	\$16,197
Per Capita Revenue:	\$1	\$1,425	\$6
Per Capita Expenditures:	\$1	\$654	\$6
Revenues over (under) Expenditures:	\$103,747	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	195.21%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$493,758	\$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:	\$257,732	\$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>Winnebago County Forest Preserve District</b>		
<b>Unit Code:</b>	101/010/07	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	10/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,913,849		
<b>Equalized Assessed Valuation:</b>	\$3,690,414,818		
<b>Population:</b>	295,266		
<b>Employees:</b>			
<b>Full Time:</b>		31	
<b>Part Time:</b>		134	
<b>Salaries Paid:</b>		\$2,250,920	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,782,520	\$15,122,943	\$3,226,058
Per Capita Beginning Fund Balance:	\$16	\$2,072	\$34
Revenue Collected During FY 18:	\$6,462,992	\$14,277,390	\$5,674,256
Expenditures During FY 18:	\$5,796,653	\$13,270,610	\$5,325,718
Per Capita Revenue:	\$22	\$11,306	\$59
Per Capita Expenditures:	\$20	\$11,156	\$56
Revenues over (under) Expenditures:	\$666,339	\$1,006,780	\$313,886
Ratio of Fund Balance to Expenditures:	94.00%	138.36%	88.83%
Ending Fund Balance for FY 18:	\$5,448,859	\$15,667,399	\$3,178,020
Per Capita Ending Fund Balance:	\$18	\$2,215	\$31

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,880,201	\$6,427,999	\$478,728
Total Unrestricted Net Assets:	\$2,545,264	\$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>\$3,709,831</b>	<b>\$23,081,597</b>	<b>\$1,657,139</b>
Per Capita Debt:	<b>\$13</b>	<b>\$267</b>	<b>\$36</b>
General Obligation Debt over EAV:	<b>0.09%</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>	<b>Witt-Filmore-South Filmore #4 Multi Township Tax Assessment</b>		
<b>Unit Code:</b>	068/030/24	<b>County:</b>	Montgomery
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$11,467		
<b>Equalized Assessed Valuation:</b>	\$19,402,306		
<b>Population:</b>	2,153		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$7,603		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$28,492	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$13	\$18,396	\$8
Revenue Collected During FY 18:	\$11,027	\$82,084	\$19,638
Expenditures During FY 18:	\$10,587	\$74,419	\$16,197
Per Capita Revenue:	\$5	\$1,425	\$6
Per Capita Expenditures:	\$5	\$654	\$6
Revenues over (under) Expenditures:	\$440	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	273.28%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$28,932	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,755	\$
Total Unrestricted Net Assets:	\$	\$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>Woodford Co Soil And Water Conservation District</b>		
<b>Unit Code:</b>	102/010/17	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$81,563		
<b>Equalized Assessed Valuation:</b>	\$906,925,573		
<b>Population:</b>	38,726		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$45,264		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$33,779	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	-\$1	\$18,396	\$8
Revenue Collected During FY 18:	\$128,358	\$82,084	\$19,638
Expenditures During FY 18:	\$91,920	\$74,419	\$16,197
Per Capita Revenue:	\$3	\$1,425	\$6
Per Capita Expenditures:	\$2	\$654	\$6
Revenues over (under) Expenditures:	\$36,438	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	210.78%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$193,745	\$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:	\$10,985	\$12,755	\$
Total Unrestricted Net Assets:	\$182,760	\$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>	Woodley Road Sanitary District		
<b>Unit Code:</b>	016/250/16	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$126,000		
<b>Equalized Assessed Valuation:</b>	\$95,019,619		
<b>Population:</b>	600		
<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:	\$447,974	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$747	\$18,396	\$8
Revenue Collected During FY 18:	\$196,170	\$82,084	\$19,638
Expenditures During FY 18:	\$56,303	\$74,419	\$16,197
Per Capita Revenue:	\$327	\$1,425	\$6
Per Capita Expenditures:	\$94	\$654	\$6
Revenues over (under) Expenditures:	\$139,867	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	1044.07%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$587,841	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$980	\$19,136	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,461	\$
Total Unreserved Funds:	\$145,129	\$34,529	\$

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	W'strn. Mound-Barr-Scottville-Chesterfield Multi Township Tax		
<b>Unit Code:</b>	056/050/24	<b>County:</b>	Macoupin
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$2,101,075		
<b>Equalized Assessed Valuation:</b>	\$2,101,075		
<b>Population:</b>	1,350		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	8		
<b>Salaries Paid:</b>	\$18,435		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,279	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$15	\$18,396	\$8
Revenue Collected During FY 18:	\$19,620	\$82,084	\$19,638
Expenditures During FY 18:	\$22,051	\$74,419	\$16,197
Per Capita Revenue:	\$15	\$1,425	\$6
Per Capita Expenditures:	\$16	\$654	\$6
Revenues over (under) Expenditures:	-\$2,431	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	80.94%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$17,848	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$13	\$19,136	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,883	\$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>	<b>Xenia-Songer #1 Multi Township Tax Assessment District</b>	
<b>Unit Code:</b>	013/005/24	<b>County:</b> <span style="border: 1px solid black; padding: 2px;">Clay</span>
<b>Fiscal Year End:</b>	3/31/2018	
<b>Accounting Method:</b>	Cash	
<b>Appropriation or Budget:</b>	\$9,995	
<b>Equalized Assessed Valuation:</b>	\$11,949,823	
<b>Population:</b>	1,074	
<b>Employees:</b>		
<b>Full Time:</b>		
<b>Part Time:</b>	2	
<b>Salaries Paid:</b>	\$7,000	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,493	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$2	\$18,396	\$8
Revenue Collected During FY 18:	\$9,615	\$82,084	\$19,638
Expenditures During FY 18:	\$8,676	\$74,419	\$16,197
Per Capita Revenue:	\$9	\$1,425	\$6
Per Capita Expenditures:	\$8	\$654	\$6
Revenues over (under) Expenditures:	\$939	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	39.56%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$3,432	\$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:	\$3,432	\$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>Yellowhead-Sumner Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	046/030/24	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$58,695		
<b>Equalized Assessed Valuation:</b>	\$78,854,885		
<b>Population:</b>	3,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$26,000		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,265	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$	\$18,396	\$8
Revenue Collected During FY 18:	\$35,625	\$82,084	\$19,638
Expenditures During FY 18:	\$34,565	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$10	\$654	\$6
Revenues over (under) Expenditures:	\$1,060	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	6.73%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$2,325	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$1	\$19,136	\$8

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Yorkville-Bristol Sanitary District		
<b>Unit Code:</b>	047/020/16	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,471,652		
<b>Equalized Assessed Valuation:</b>	\$427,327,587		
<b>Population:</b>	18,833		
<b>Employees:</b>			
<b>Full Time:</b>	5		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$550,372		

**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>\$822,886</b>	\$12,420,355	\$
Per Capita Debt:	<b>\$44</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>\$57,639,737</b>	\$4,764,353	\$
Per Capita Beginning Retained Earnings for FY 18:	<b>\$3,061</b>	\$151,125	\$
Revenue Collected During FY 18:	<b>\$4,044,238</b>	\$5,027,817	\$
Expenditures During FY 18:	<b>\$3,488,766</b>	\$5,050,874	\$
Per Capita Revenue:	<b>\$215</b>	\$31,070	\$
Per Capita Expenditures:	<b>\$185</b>	\$30,083	\$
Operating Income (loss):	<b>\$555,472</b>	-\$23,058	\$
Ratio of Retained Earnings to Expenditures:	<b>1668.07%</b>	109.10%	0.00%
Ending Retained Earnings for FY 17:	<b>\$58,195,209</b>	\$4,681,250	\$
Per Capita Ending Retained Earnings:	<b>\$3,090</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>Zuma-Canoe Creek Multi Township Tax Assessment District</b>		
<b>Unit Code:</b>	081/010/24	<b>County:</b>	Rock Island
<b>Fiscal Year End:</b>	3/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$36,000		
<b>Equalized Assessed Valuation:</b>	\$37,922,893		
<b>Population:</b>	1,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$260		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$40,586	\$147,833	\$32,483
Per Capita Beginning Fund Balance:	\$25	\$18,396	\$8
Revenue Collected During FY 18:	\$18,331	\$82,084	\$19,638
Expenditures During FY 18:	\$13,862	\$74,419	\$16,197
Per Capita Revenue:	\$11	\$1,425	\$6
Per Capita Expenditures:	\$9	\$654	\$6
Revenues over (under) Expenditures:	\$4,469	\$7,666	\$410
Ratio of Fund Balance to Expenditures:	325.03%	276.42%	122.86%
Ending Fund Balance for FY 18:	\$45,055	\$157,203	\$33,599
Per Capita Ending Fund Balance:	\$28	\$19,136	\$8

##### Equity

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