



FISCAL YEAR 2020

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Adams County		
Unit Code:	001/000/00	County:	Adams
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,177,774		
Equalized Assessed Valuation:	\$1,302,373,635		
Population:	65,435		
Employees:			
	Full Time:	301	
	Part Time:	82	
	Salaries Paid:	\$16,725,455	

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 20:	\$11,478,866	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$175	\$479	\$430
Revenues During FY 20:	\$36,123,394	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$35,053,661	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$552	\$626	\$592
Per Capita Expenditures:	\$536	\$560	\$547
Revenues over/under Expenditures:	\$1,069,733	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	34.09%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$11,951,099	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$183	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,526,783	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$13,299,476)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$31,381,010	\$10,920,591	\$925,116
Per Capita Debt:	\$480	\$144	\$28
General Obligation Debt over EAV:	2.39%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Alexander County		
Unit Code:	002/000/00	County:	Alexander
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,025,943		
Equalized Assessed Valuation:	\$46,803,888		
Population:	5,497		
Employees:			
Full Time:	32		
Part Time:	6		
Salaries Paid:	\$1,932,015		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,865,154	\$5,373,828	\$4,725,256
Per Capita Beginning Fund Balance:	\$885	\$895	\$802
Revenues During FY 20:	\$7,845,248	\$5,846,431	\$4,688,761
Expenditures During FY 20:	\$6,830,409	\$5,106,536	\$4,190,513
Per Capita Revenues:	\$1,427	\$954	\$922
Per Capita Expenditures:	\$1,243	\$821	\$723
Revenues over/under Expenditures:	\$1,014,839	\$739,896	\$817,991
Ratio of Fund Balance to Expenditures:	87.16%	133.35%	117.24%
Ending Fund Balance for FY 20:	\$5,953,589	\$6,411,190	\$5,454,499
Per Capita Ending Fund Balance:	\$1,083	\$1,063	\$1,018

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,166,739	\$4,264,962	\$3,312,470
Total Unrestricted Net Assets:	\$503,375	\$1,270,458	\$1,445,858

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$161,842	\$326,983	\$58,942
Per Capita Debt:	\$29	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 20:	\$0	\$265,729	\$0
Expenditures During FY 20:	\$0	\$270,842	\$0
Per Capita Revenues:	\$0	\$52	\$0
Per Capita Expenses:	\$0	\$52	\$0
Operating Income (loss):	\$0	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$0	\$23	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Bond County		
Unit Code:	003/000/00	County:	Bond
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,631,894		
Equalized Assessed Valuation:	\$246,786,823		
Population:	16,215		
Employees:			
Full Time:	103		
Part Time:	54		
Salaries Paid:	\$5,026,900		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$7,082,538	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$437	\$479	\$430
Revenues During FY 20:	\$13,000,026	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$11,828,492	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$802	\$626	\$592
Per Capita Expenditures:	\$729	\$560	\$547
Revenues over/under Expenditures:	\$1,171,534	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	69.78%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$8,254,072	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$509	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,541,400	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$534,469	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Boone County		
Unit Code:	004/000/00	County:	Boone
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,375,736		
Equalized Assessed Valuation:	\$1,069,692,991		
Population:	53,544		
Employees:			
Full Time:	200		
Part Time:	65		
Salaries Paid:	\$11,914,988		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$24,426,924	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$456	\$479	\$430
Revenues During FY 20:	\$27,696,986	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$29,277,567	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$517	\$626	\$592
Per Capita Expenditures:	\$547	\$560	\$547
Revenues over/under Expenditures:	(\$1,580,581)	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	82.79%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$24,239,701	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$453	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,870,046	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$5,843,014)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$2,759,000	\$10,920,591	\$925,116
Per Capita Debt:	\$52	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Brown County	
Unit Code:	005/000/00	County: Brown
Fiscal Year End:	11/30/2020	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$9,446,963	
Equalized Assessed Valuation:	\$110,424,586	
Population:	6,950	
Employees:		
Full Time:	62	
Part Time:	7	
Salaries Paid:	\$1,847,044	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,216,934	\$5,373,828	\$4,725,256
Per Capita Beginning Fund Balance:	\$607	\$895	\$802
Revenues During FY 20:	\$6,020,614	\$5,846,431	\$4,688,761
Expenditures During FY 20:	\$4,712,638	\$5,106,536	\$4,190,513
Per Capita Revenues:	\$866	\$954	\$922
Per Capita Expenditures:	\$678	\$821	\$723
Revenues over/under Expenditures:	\$1,307,976	\$739,896	\$817,991
Ratio of Fund Balance to Expenditures:	117.24%	133.35%	117.24%
Ending Fund Balance for FY 20:	\$5,524,910	\$6,411,190	\$5,454,499
Per Capita Ending Fund Balance:	\$795	\$1,063	\$1,018

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,079,052	\$4,264,962	\$3,312,470
Total Unrestricted Net Assets:	\$1,445,858	\$1,270,458	\$1,445,858

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$149,884	\$326,983	\$58,942
Per Capita Debt:	\$22	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 20:	\$0	\$265,729	\$0
Expenditures During FY 20:	\$0	\$270,842	\$0
Per Capita Revenues:	\$0	\$52	\$0
Per Capita Expenses:	\$0	\$52	\$0
Operating Income (loss):	\$0	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$0	\$23	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Bureau County		
Unit Code:	006/000/00	County:	Bureau
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,278,133		
Equalized Assessed Valuation:	\$754,208,193		
Population:	32,628		
Employees:			
Full Time:	122		
Part Time:	58		
Salaries Paid:	\$5,770,033		

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$25,448,396	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$780	\$479	\$430
Revenues During FY 20:	\$21,391,058	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$19,795,183	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$656	\$626	\$592
Per Capita Expenditures:	\$607	\$560	\$547
Revenues over/under Expenditures:	\$1,595,875	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	136.62%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$27,044,271	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$829	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,242,414	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$4,958,656	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$12,732,751	\$10,920,591	\$925,116
Per Capita Debt:	\$390	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



FISCAL YEAR 2020

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Calhoun County		
Unit Code:	007/000/00	County:	Calhoun
Fiscal Year End:	8/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,627,986		
Equalized Assessed Valuation:	\$79,575,318		
Population:	4,739		
Employees:			
	Full Time:	41	
	Part Time:	22	
	Salaries Paid:	\$1,578,009	

Blended Component Units

Number Submitted = 1
Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,725,256	\$5,373,828	\$4,725,256
Per Capita Beginning Fund Balance:	\$997	\$895	\$802
Revenues During FY 20:	\$4,570,433	\$5,846,431	\$4,688,761
Expenditures During FY 20:	\$3,836,481	\$5,106,536	\$4,190,513
Per Capita Revenues:	\$964	\$954	\$922
Per Capita Expenditures:	\$810	\$821	\$723
Revenues over/under Expenditures:	\$733,952	\$739,896	\$817,991
Ratio of Fund Balance to Expenditures:	142.17%	133.35%	117.24%
Ending Fund Balance for FY 20:	\$5,454,499	\$6,411,190	\$5,454,499
Per Capita Ending Fund Balance:	\$1,151	\$1,063	\$1,018

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,843,038	\$4,264,962	\$3,312,470
Total Unrestricted Net Assets:	\$2,611,461	\$1,270,458	\$1,445,858

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$326,983	\$58,942
Per Capita Debt:	\$0	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$482,871	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$102	\$23	\$0
Revenues During FY 20:	\$81,196	\$265,729	\$0
Expenditures During FY 20:	\$75,246	\$270,842	\$0
Per Capita Revenues:	\$17	\$52	\$0
Per Capita Expenses:	\$16	\$52	\$0
Operating Income (loss):	\$5,950	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	655.89%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$493,530	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$104	\$23	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Carroll County		
Unit Code:	008/000/00	County:	Carroll
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,220,693		
Equalized Assessed Valuation:	\$378,529,098		
Population:	14,312		
Employees:			
	Full Time:	60	
	Part Time:	41	
	Salaries Paid:	\$3,228,323	

Blended Component Units
Number Submitted = 1
911 Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,395,270	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$447	\$479	\$430
Revenues During FY 20:	\$9,794,465	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$8,022,738	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$684	\$626	\$592
Per Capita Expenditures:	\$561	\$560	\$547
Revenues over/under Expenditures:	\$1,771,727	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	102.88%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$8,253,659	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$577	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,795,104	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$447,363	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$86,662	\$10,920,591	\$925,116
Per Capita Debt:	\$6	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Cass County		
Unit Code:	009/000/00	County:	Cass
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,590,370		
Equalized Assessed Valuation:	\$172,358,448		
Population:	12,147		
Employees:			
Full Time:	117		
Part Time:	65		
Salaries Paid:	\$6,541,422		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$13,490,240	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$1,111	\$479	\$430
Revenues During FY 20:	\$14,202,833	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$12,895,563	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$1,169	\$626	\$592
Per Capita Expenditures:	\$1,062	\$560	\$547
Revenues over/under Expenditures:	\$1,307,270	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	115.90%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$14,945,878	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$1,230	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,568,574	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$13,312,567	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Christian County		
Unit Code:	011/000/00	County:	Christian
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$18,359,996		
Equalized Assessed Valuation:	\$606,460,928		
Population:	33,309		
Employees:			
Full Time:	115		
Part Time:	20		
Salaries Paid:	\$5,823,632		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$13,033,973	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$391	\$479	\$430
Revenues During FY 20:	\$14,755,269	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$12,608,809	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$443	\$626	\$592
Per Capita Expenditures:	\$379	\$560	\$547
Revenues over/under Expenditures:	\$2,146,460	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	120.16%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$15,150,532	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$455	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,017,705	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$5,194,933	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,021,000	\$10,920,591	\$925,116
Per Capita Debt:	\$31	\$144	\$28
General Obligation Debt over EAV:	0.17%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clark County		
Unit Code:	012/000/00	County:	Clark
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,943,053		
Equalized Assessed Valuation:	\$246,975,797		
Population:	16,182		
Employees:			
Full Time:	71		
Part Time:	30		
Salaries Paid:	\$4,082,314		

Blended Component Units
Number Submitted = 3
911 Emergency
Ambulance
Board of Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$14,289,847	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$883	\$479	\$430
Revenues During FY 20:	\$14,861,432	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$12,750,317	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$918	\$626	\$592
Per Capita Expenditures:	\$788	\$560	\$547
Revenues over/under Expenditures:	\$2,111,115	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	128.82%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$16,424,462	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$1,015	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,249,877	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$5,174,585	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clay County		
Unit Code:	013/000/00	County:	Clay
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,352,312		
Equalized Assessed Valuation:	\$179,183,882		
Population:	13,102		
Employees:			
Full Time:	85		
Part Time:	4		
Salaries Paid:	\$2,826,110		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$10,104,828	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$771	\$479	\$430
Revenues During FY 20:	\$10,733,249	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$8,370,436	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$819	\$626	\$592
Per Capita Expenditures:	\$639	\$560	\$547
Revenues over/under Expenditures:	\$2,362,813	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	149.18%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$12,487,193	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$953	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,067,465	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,419,728	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Clinton County		
Unit Code:	014/000/00	County:	Clinton
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$21,786,233		
Equalized Assessed Valuation:	\$695,283,748		
Population:	37,639		
Employees:			
Full Time:	114		
Part Time:	73		
Salaries Paid:	\$6,578,804		

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 20:	\$20,660,455	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$549	\$479	\$430
Revenues During FY 20:	\$18,881,953	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$16,384,385	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$502	\$626	\$592
Per Capita Expenditures:	\$435	\$560	\$547
Revenues over/under Expenditures:	\$2,497,568	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	140.78%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$23,065,872	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$613	\$555	\$501
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,154,433	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$9,938,626	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$138,857	\$10,920,591	\$925,116
Per Capita Debt:	\$4	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Coles County		
Unit Code:	015/000/00	County:	Coles
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,229,874		
Equalized Assessed Valuation:	\$732,835,947		
Population:	53,873		
Employees:			
Full Time:	196		
Part Time:	48		
Salaries Paid:	\$10,093,576		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$11,398,700	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$212	\$479	\$430
Revenues During FY 20:	\$20,813,880	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$18,373,254	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$386	\$626	\$592
Per Capita Expenditures:	\$341	\$560	\$547
Revenues over/under Expenditures:	\$2,440,626	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	74.41%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$13,670,742	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$254	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,171,924	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$1,297,172)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,228,942	\$10,920,591	\$925,116
Per Capita Debt:	\$23	\$144	\$28
General Obligation Debt over EAV:	0.08%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$441,893	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$8	\$35	\$0
Revenues During FY 20:	\$750,352	\$1,804,447	\$0
Expenditures During FY 20:	\$843,581	\$1,947,032	\$0
Per Capita Revenues:	\$14	\$44	\$0
Per Capita Expenses:	\$16	\$43	\$0
Operating Income (loss):	(\$93,229)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	41.33%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$348,664	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$6	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Crawford County
Unit Code:	017/000/00
County:	Crawford
Fiscal Year End:	11/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$10,280,885
Equalized Assessed Valuation:	\$511,758,985
Population:	19,505
Employees:	
Full Time:	83
Part Time:	45
Salaries Paid:	\$4,779,845

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$11,379,556	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$583	\$479	\$430
Revenues During FY 20:	\$14,531,496	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$13,455,573	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$745	\$626	\$592
Per Capita Expenditures:	\$690	\$560	\$547
Revenues over/under Expenditures:	\$1,075,923	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	94.69%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$12,741,187	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$653	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,450,291	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,290,893	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$745,748	\$10,920,591	\$925,116
Per Capita Debt:	\$38	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Cumberland County**

Unit Code: **018/000/00** County: **Cumberland**

Fiscal Year End: **11/30/2020**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,561,278**

Equalized Assessed Valuation: **\$177,331,840**

Population: **10,728**

Employees:

Full Time:	46
Part Time:	19
Salaries Paid:	\$2,187,711

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,802,698	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$448	\$479	\$430
Revenues During FY 20:	\$5,413,905	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$4,998,659	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$505	\$626	\$592
Per Capita Expenditures:	\$466	\$560	\$547
Revenues over/under Expenditures:	\$415,246	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	121.71%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$6,083,629	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$567	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,771,674	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$2,311,955	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,104	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	De Witt County		
Unit Code:	020/000/00	County:	Dewitt
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$22,911,492		
Equalized Assessed Valuation:	\$596,192,100		
Population:	16,516		
Employees:			
	Full Time:	150	
	Part Time:	15	
	Salaries Paid:	\$4,197,852	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$15,597,275	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$944	\$479	\$430
Revenues During FY 20:	\$13,061,782	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$11,471,618	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$791	\$626	\$592
Per Capita Expenditures:	\$695	\$560	\$547
Revenues over/under Expenditures:	\$1,590,164	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	149.83%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$17,187,439	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$1,041	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,529,630	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$4,657,809	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Dekalb County		
Unit Code:	019/000/00	County:	Dekalb
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$137,982,500		
Equalized Assessed Valuation:	\$2,188,083,742		
Population:	105,160		
Employees:			
Full Time:			415
Part Time:			250
Salaries Paid:			\$28,685,155

Blended Component Units

Number Submitted = 1
Dekalb County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$36,861,155	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$351	\$479	\$430
Revenues During FY 20:	\$52,591,738	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$49,398,360	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$500	\$626	\$592
Per Capita Expenditures:	\$470	\$560	\$547
Revenues over/under Expenditures:	\$3,193,378	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	86.59%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$42,772,142	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$407	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,266,703	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$18,835,429	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$72,166,080	\$10,920,591	\$925,116
Per Capita Debt:	\$686	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$8,891,288	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$85	\$35	\$0
Revenues During FY 20:	\$15,374,633	\$1,804,447	\$0
Expenditures During FY 20:	\$17,007,283	\$1,947,032	\$0
Per Capita Revenues:	\$146	\$44	\$0
Per Capita Expenses:	\$162	\$43	\$0
Operating Income (loss):	(\$1,632,650)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	42.42%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$7,214,638	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$69	\$35	\$0



FISCAL YEAR 2020

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Dupage County		
Unit Code:	022/000/00	County:	Dupage
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$902,433,373		
Equalized Assessed Valuation:	\$41,460,078,330		
Population:	918,595		
Employees:			
Full Time:	2,561		
Part Time:	201		
Salaries Paid:	\$175,765,108		

Blended Component Units

Number Submitted = 1
DuPage County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$187,700,200	\$196,461,797	\$187,700,200
Per Capita Beginning Fund Balance:	\$204	\$368	\$400
Revenues During FY 20:	\$487,795,095	\$314,579,482	\$276,124,654
Expenditures During FY 20:	\$441,328,860	\$284,599,010	\$242,088,197
Per Capita Revenues:	\$531	\$557	\$520
Per Capita Expenditures:	\$480	\$507	\$480
Revenues over/under Expenditures:	\$46,466,235	\$29,980,470	\$34,036,457
Ratio of Fund Balance to Expenditures:	56.12%	79.71%	87.47%
Ending Fund Balance for FY 20:	\$247,691,227	\$222,254,785	\$237,333,749
Per Capita Ending Fund Balance:	\$270	\$407	\$446

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$138,821,158	\$129,903,011	\$103,736,880
Total Unrestricted Net Assets:	(\$1,128,385)	\$25,815,653	(\$1,128,385)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$362,658,381	\$207,395,417	\$219,659,176
Per Capita Debt:	\$395	\$371	\$395
General Obligation Debt over EAV:	0.33%	0.43%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$96,182,428	\$91,239,354	\$51,830,051
Per Capita Beginning Retained Earnings	\$105	\$145	\$105
Revenues During FY 20:	\$29,446,770	\$23,234,347	\$15,773,999
Expenditures During FY 20:	\$27,050,571	\$21,863,236	\$18,104,878
Per Capita Revenues:	\$32	\$43	\$51
Per Capita Expenses:	\$29	\$42	\$49
Operating Income (loss):	\$2,396,199	\$1,371,111	\$731,204
Ratio of Retained Earnings to Expenses:	367.40%	457.69%	367.40%
Ending Retained Earnings for FY 20:	\$99,382,679	\$92,559,126	\$52,561,255
Per Capita Ending Retained Earnings:	\$108	\$146	\$108

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Edgar County		
Unit Code:	023/000/00	County:	Edgar
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,295,520		
Equalized Assessed Valuation:	\$368,679,360		
Population:	17,161		
Employees:			
	Full Time:	77	
	Part Time:	66	
	Salaries Paid:	\$4,064,873	

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,014,233	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$234	\$479	\$430
Revenues During FY 20:	\$13,092,228	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$12,996,909	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$763	\$626	\$592
Per Capita Expenditures:	\$757	\$560	\$547
Revenues over/under Expenditures:	\$95,319	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	39.06%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$5,076,173	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$296	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,136,766	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$1,113,869)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$2,506,605	\$10,920,591	\$925,116
Per Capita Debt:	\$146	\$144	\$28
General Obligation Debt over EAV:	0.08%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Fayette County		
Unit Code:	026/000/00	County:	Fayette
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,926,378		
Equalized Assessed Valuation:	\$266,807,603		
Population:	21,416		
Employees:			
Full Time:	85		
Part Time:	58		
Salaries Paid:	\$5,172,604		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,991,502	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$233	\$479	\$430
Revenues During FY 20:	\$12,758,213	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$11,146,934	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$596	\$626	\$592
Per Capita Expenditures:	\$520	\$560	\$547
Revenues over/under Expenditures:	\$1,611,279	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	59.23%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$6,602,781	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$308	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,454,192	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,880,882	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Ford County		
Unit Code:	027/000/00	County:	Ford
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,137,888		
Equalized Assessed Valuation:	\$305,453,407		
Population:	12,961		
Employees:			
Full Time:	64		
Part Time:	27		
Salaries Paid:	\$3,281,696		

Blended Component Units

Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$10,507,939	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$811	\$479	\$430
Revenues During FY 20:	\$8,479,055	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$8,294,219	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$654	\$626	\$592
Per Capita Expenditures:	\$640	\$560	\$547
Revenues over/under Expenditures:	\$184,836	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	130.12%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$10,792,775	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$833	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,357,714	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$29,139)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$925,116	\$10,920,591	\$925,116
Per Capita Debt:	\$71	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$491,491	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$38	\$35	\$0
Revenues During FY 20:	\$111,900	\$1,804,447	\$0
Expenditures During FY 20:	\$12,567	\$1,947,032	\$0
Per Capita Revenues:	\$9	\$44	\$0
Per Capita Expenses:	\$1	\$43	\$0
Operating Income (loss):	\$99,333	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	3,905.66%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$490,824	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$38	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Franklin County		
Unit Code:	028/000/00	County:	Franklin
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,404,431		
Equalized Assessed Valuation:	\$393,952,132		
Population:	39,694		
Employees:			
Full Time:	151		
Part Time:	18		
Salaries Paid:	\$7,563,060		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$7,768,587	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$196	\$479	\$430
Revenues During FY 20:	\$19,746,315	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$17,365,484	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$497	\$626	\$592
Per Capita Expenditures:	\$437	\$560	\$547
Revenues over/under Expenditures:	\$2,380,831	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	58.45%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$10,149,418	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$256	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,551,953	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$574,584)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$19,455,858	\$10,920,591	\$925,116
Per Capita Debt:	\$490	\$144	\$28
General Obligation Debt over EAV:	4.35%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Fulton County		
Unit Code:	029/000/00	County:	Fulton
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,268,762		
Equalized Assessed Valuation:	\$535,106,404		
Population:	34,340		
Employees:			
	Full Time:	189	
	Part Time:	41	
	Salaries Paid:	\$9,407,233	

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$17,569,085	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$512	\$479	\$430
Revenues During FY 20:	\$21,379,852	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$19,572,772	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$623	\$626	\$592
Per Capita Expenditures:	\$570	\$560	\$547
Revenues over/under Expenditures:	\$1,807,080	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	97.89%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$19,159,066	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$558	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,139,776	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$20,940,549)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$2,044,812	\$10,920,591	\$925,116
Per Capita Debt:	\$60	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,610,616	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$76	\$35	\$0
Revenues During FY 20:	\$4,706,369	\$1,804,447	\$0
Expenditures During FY 20:	\$4,282,405	\$1,947,032	\$0
Per Capita Revenues:	\$137	\$44	\$0
Per Capita Expenses:	\$125	\$43	\$0
Operating Income (loss):	\$423,964	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	81.58%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$3,493,590	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$102	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$326,983	\$58,942
Per Capita Debt:	\$0	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 20:	\$0	\$265,729	\$0
Expenditures During FY 20:	\$0	\$270,842	\$0
Per Capita Revenues:	\$0	\$52	\$0
Per Capita Expenses:	\$0	\$52	\$0
Operating Income (loss):	\$0	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$0	\$23	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Greene County		
Unit Code:	031/000/00	County:	Greene
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,610,338		
Equalized Assessed Valuation:	\$219,062,895		
Population:	12,969		
Employees:			
Full Time:	56		
Part Time:	39		
Salaries Paid:	\$2,825,268		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$7,230,038	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$557	\$479	\$430
Revenues During FY 20:	\$8,925,552	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$8,106,367	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$688	\$626	\$592
Per Capita Expenditures:	\$625	\$560	\$547
Revenues over/under Expenditures:	\$819,185	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	99.31%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$8,050,763	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$621	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,195,751	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,259,707	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Grundy County
Unit Code:	032/000/00
County:	Grundy
Fiscal Year End:	11/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$42,586,744
Equalized Assessed Valuation:	\$2,069,483,615
Population:	51,054
Employees:	
Full Time:	181
Part Time:	59
Salaries Paid:	\$11,039,003

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$30,791,158	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$603	\$479	\$430
Revenues During FY 20:	\$39,166,468	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$35,078,713	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$767	\$626	\$592
Per Capita Expenditures:	\$687	\$560	\$547
Revenues over/under Expenditures:	\$4,087,755	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	105.66%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$37,062,644	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$726	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,978,297	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$16,810,462	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$9,970,495	\$10,920,591	\$925,116
Per Capita Debt:	\$195	\$144	\$28
General Obligation Debt over EAV:	0.47%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$3,456,741	\$326,983	\$58,942
Per Capita Debt:	\$423	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 20:	\$0	\$265,729	\$0
Expenditures During FY 20:	\$0	\$270,842	\$0
Per Capita Revenues:	\$0	\$52	\$0
Per Capita Expenses:	\$0	\$52	\$0
Operating Income (loss):	\$0	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$0	\$23	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Hancock County		
Unit Code:	034/000/00	County:	Hancock
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,375,399		
Equalized Assessed Valuation:	\$367,530,347		
Population:	17,708		
Employees:			
Full Time:	105		
Part Time:	60		
Salaries Paid:	\$4,635,851		

Blended Component Units

Number Submitted = 1
Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,554,745	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$370	\$479	\$430
Revenues During FY 20:	\$12,778,978	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$11,253,269	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$722	\$626	\$592
Per Capita Expenditures:	\$635	\$560	\$547
Revenues over/under Expenditures:	\$1,525,709	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	71.81%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$8,080,454	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$456	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,799,241	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$3,739,577	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$90,581	\$10,920,591	\$925,116
Per Capita Debt:	\$5	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$22,383	\$326,983	\$58,942
Per Capita Debt:	\$6	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$106,736	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$27	\$23	\$0
Revenues During FY 20:	\$70,678	\$265,729	\$0
Expenditures During FY 20:	\$70,000	\$270,842	\$0
Per Capita Revenues:	\$18	\$52	\$0
Per Capita Expenses:	\$18	\$52	\$0
Operating Income (loss):	\$678	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	153.44%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$107,411	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$27	\$23	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Henderson County		
Unit Code:	036/000/00	County:	Henderson
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,424,313		
Equalized Assessed Valuation:	\$177,025,993		
Population:	6,870		
Employees:			
	Full Time:	84	
	Part Time:		
	Salaries Paid:	\$2,473,834	

Blended Component Units

(This area is currently blank, indicating no blended component units are reported for this unit.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,879,868	\$5,373,828	\$4,725,256
Per Capita Beginning Fund Balance:	\$710	\$895	\$802
Revenues During FY 20:	\$6,336,460	\$5,846,431	\$4,688,761
Expenditures During FY 20:	\$5,773,038	\$5,106,536	\$4,190,513
Per Capita Revenues:	\$922	\$954	\$922
Per Capita Expenditures:	\$840	\$821	\$723
Revenues over/under Expenditures:	\$563,422	\$739,896	\$817,991
Ratio of Fund Balance to Expenditures:	94.29%	133.35%	117.24%
Ending Fund Balance for FY 20:	\$5,443,290	\$6,411,190	\$5,454,499
Per Capita Ending Fund Balance:	\$792	\$1,063	\$1,018

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,886,132	\$4,264,962	\$3,312,470
Total Unrestricted Net Assets:	\$1,951,737	\$1,270,458	\$1,445,858

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$163,587	\$326,983	\$58,942
Per Capita Debt:	\$24	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 20:	\$0	\$265,729	\$0
Expenditures During FY 20:	\$0	\$270,842	\$0
Per Capita Revenues:	\$0	\$52	\$0
Per Capita Expenses:	\$0	\$52	\$0
Operating Income (loss):	\$0	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$0	\$23	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Henry County		
Unit Code:	037/000/00	County:	Henry
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,268,224		
Equalized Assessed Valuation:	\$1,044,842,887		
Population:	50,486		
Employees:			
Full Time:	205		
Part Time:	94		
Salaries Paid:	\$13,119,083		

Blended Component Units

(Empty area reserved for Blended Component Units data)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$21,708,302	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$430	\$479	\$430
Revenues During FY 20:	\$29,667,198	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$24,460,334	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$588	\$626	\$592
Per Capita Expenditures:	\$484	\$560	\$547
Revenues over/under Expenditures:	\$5,206,864	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	103.40%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$25,292,856	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$501	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,528,653	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$8,519,221	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$4,519,892	\$10,920,591	\$925,116
Per Capita Debt:	\$90	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$6,777,733	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$134	\$35	\$0
Revenues During FY 20:	\$6,287,374	\$1,804,447	\$0
Expenditures During FY 20:	\$6,638,599	\$1,947,032	\$0
Per Capita Revenues:	\$125	\$44	\$0
Per Capita Expenses:	\$131	\$43	\$0
Operating Income (loss):	(\$351,225)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	107.59%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$7,142,649	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$141	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Iroquois County		
Unit Code:	038/000/00	County:	Iroquois
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,427,693		
Equalized Assessed Valuation:	\$593,697,348		
Population:	27,114		
Employees:			
Full Time:	100		
Part Time:	36		
Salaries Paid:	\$5,498,847		

Blended Component Units
Number Submitted = 1
IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$15,944,262	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$588	\$479	\$430
Revenues During FY 20:	\$13,217,429	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$12,151,932	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$487	\$626	\$592
Per Capita Expenditures:	\$448	\$560	\$547
Revenues over/under Expenditures:	\$1,065,497	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	141.86%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$17,238,413	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$636	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,738,336	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$2,032,632	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$592,928	\$10,920,591	\$925,116
Per Capita Debt:	\$22	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,226,463	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$45	\$35	\$0
Revenues During FY 20:	\$835,405	\$1,804,447	\$0
Expenditures During FY 20:	\$322,500	\$1,947,032	\$0
Per Capita Revenues:	\$31	\$44	\$0
Per Capita Expenses:	\$12	\$43	\$0
Operating Income (loss):	\$512,905	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	466.33%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$1,503,926	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$55	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jackson County		
Unit Code:	039/000/00	County:	Jackson
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,135,960		
Equalized Assessed Valuation:	\$734,117,522		
Population:	56,750		
Employees:			
Full Time:	280		
Part Time:	61		
Salaries Paid:	\$14,399,107		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,207,432	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$162	\$479	\$430
Revenues During FY 20:	\$29,647,446	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$25,535,950	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$522	\$626	\$592
Per Capita Expenditures:	\$450	\$560	\$547
Revenues over/under Expenditures:	\$4,111,496	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	54.32%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$13,871,109	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$244	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,635,730	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$13,963,730)	(\$362,339)	\$1,419,728



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$3,300,000	\$10,920,591	\$925,116
Per Capita Debt:	\$58	\$144	\$28
General Obligation Debt over EAV:	0.45%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,819,374	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$32	\$35	\$0
Revenues During FY 20:	\$4,450,973	\$1,804,447	\$0
Expenditures During FY 20:	\$4,490,147	\$1,947,032	\$0
Per Capita Revenues:	\$78	\$44	\$0
Per Capita Expenses:	\$79	\$43	\$0
Operating Income (loss):	(\$39,174)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	39.65%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$1,780,200	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$31	\$35	\$0



DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Jasper County		
Unit Code:	040/000/00	County:	Jasper
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,447,436		
Equalized Assessed Valuation:	\$205,229,087		
Population:	9,592		
Employees:			
Full Time:			89
Part Time:			65
Salaries Paid:			\$4,504,381

Blended Component Units

Number Submitted = 1
Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$16,514,629	\$5,373,828	\$4,725,256
Per Capita Beginning Fund Balance:	\$1,722	\$895	\$802
Revenues During FY 20:	\$13,592,582	\$5,846,431	\$4,688,761
Expenditures During FY 20:	\$10,899,516	\$5,106,536	\$4,190,513
Per Capita Revenues:	\$1,417	\$954	\$922
Per Capita Expenditures:	\$1,136	\$821	\$723
Revenues over/under Expenditures:	\$2,693,066	\$739,896	\$817,991
Ratio of Fund Balance to Expenditures:	176.28%	133.35%	117.24%
Ending Fund Balance for FY 20:	\$19,213,695	\$6,411,190	\$5,454,499
Per Capita Ending Fund Balance:	\$2,003	\$1,063	\$1,018

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,436,155	\$4,264,962	\$3,312,470
Total Unrestricted Net Assets:	\$5,777,541	\$1,270,458	\$1,445,858

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$326,983	\$58,942
Per Capita Debt:	\$0	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 20:	\$0	\$265,729	\$0
Expenditures During FY 20:	\$0	\$270,842	\$0
Per Capita Revenues:	\$0	\$52	\$0
Per Capita Expenses:	\$0	\$52	\$0
Operating Income (loss):	\$0	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$0	\$23	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jefferson County		
Unit Code:	041/000/00	County:	Jefferson
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,669,765		
Equalized Assessed Valuation:	\$528,244,775		
Population:	37,684		
Employees:			
	Full Time:	131	
	Part Time:	53	
	Salaries Paid:	\$7,365,911	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,663,930	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$256	\$479	\$430
Revenues During FY 20:	\$22,877,701	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$19,101,617	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$607	\$626	\$592
Per Capita Expenditures:	\$507	\$560	\$547
Revenues over/under Expenditures:	\$3,776,084	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	69.68%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$13,310,783	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$353	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,673,881	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$481,699	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$9,910,945	\$10,920,591	\$925,116
Per Capita Debt:	\$263	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jersey County		
Unit Code:	042/000/00	County:	Jersey
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,788,035		
Equalized Assessed Valuation:	\$386,948,410		
Population:	21,773		
Employees:			
Full Time:	115		
Part Time:	48		
Salaries Paid:	\$4,475,449		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$11,860,890	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$545	\$479	\$430
Revenues During FY 20:	\$12,052,876	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$9,641,959	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$554	\$626	\$592
Per Capita Expenditures:	\$443	\$560	\$547
Revenues over/under Expenditures:	\$2,410,917	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	148.02%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$14,271,807	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$655	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,580,014	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$8,691,839	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,595,000	\$10,920,591	\$925,116
Per Capita Debt:	\$73	\$144	\$28
General Obligation Debt over EAV:	0.41%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jo Daviess County		
Unit Code:	043/000/00	County:	Jo Daviess
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,098,153		
Equalized Assessed Valuation:	\$741,366,670		
Population:	21,235		
Employees:			
Full Time:	108		
Part Time:	6		
Salaries Paid:	\$5,911,144		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$15,760,922	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$742	\$479	\$430
Revenues During FY 20:	\$17,236,435	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$14,247,372	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$812	\$626	\$592
Per Capita Expenditures:	\$671	\$560	\$547
Revenues over/under Expenditures:	\$2,989,063	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	129.87%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$18,503,266	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$871	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,844,261	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$4,304,661	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



FISCAL YEAR 2020

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Kane County		
Unit Code:	045/000/00	County:	Kane
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$347,835,431		
Equalized Assessed Valuation:	\$15,274,423,255		
Population:	532,403		
Employees:			
Full Time:	1,118		
Part Time:	1,599		
Salaries Paid:	\$74,600,660		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$213,057,393	\$196,461,797	\$187,700,200
Per Capita Beginning Fund Balance:	\$400	\$368	\$400
Revenues During FY 20:	\$276,124,654	\$314,579,482	\$276,124,654
Expenditures During FY 20:	\$242,088,197	\$284,599,010	\$242,088,197
Per Capita Revenues:	\$519	\$557	\$520
Per Capita Expenditures:	\$455	\$507	\$480
Revenues over/under Expenditures:	\$34,036,457	\$29,980,470	\$34,036,457
Ratio of Fund Balance to Expenditures:	98.04%	79.71%	87.47%
Ending Fund Balance for FY 20:	\$237,333,749	\$222,254,785	\$237,333,749
Per Capita Ending Fund Balance:	\$446	\$407	\$446

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,736,880	\$129,903,011	\$103,736,880
Total Unrestricted Net Assets:	\$126,365,531	\$25,815,653	(\$1,128,385)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$271,582,020	\$207,395,417	\$219,659,176
Per Capita Debt:	\$510	\$371	\$395
General Obligation Debt over EAV:	0.87%	0.43%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$9,086,226	\$91,239,354	\$51,830,051
Per Capita Beginning Retained Earnings	\$17	\$145	\$105
Revenues During FY 20:	\$182,404	\$23,234,347	\$15,773,999
Expenditures During FY 20:	\$915,029	\$21,863,236	\$18,104,878
Per Capita Revenues:	\$0	\$43	\$51
Per Capita Expenses:	\$2	\$42	\$49
Operating Income (loss):	(\$732,625)	\$1,371,111	\$731,204
Ratio of Retained Earnings to Expenses:	925.17%	457.69%	367.40%
Ending Retained Earnings for FY 20:	\$8,465,601	\$92,559,126	\$52,561,255
Per Capita Ending Retained Earnings:	\$16	\$146	\$108



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Kankakee County		
Unit Code:	046/000/00	County:	Kankakee
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$80,732,094		
Equalized Assessed Valuation:	\$2,349,020,224		
Population:	108,342		
Employees:			
Full Time:	527		
Part Time:	111		
Salaries Paid:	\$30,435,973		

Blended Component Units

Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$23,538,924	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$217	\$479	\$430
Revenues During FY 20:	\$60,743,692	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$57,591,820	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$561	\$626	\$592
Per Capita Expenditures:	\$532	\$560	\$547
Revenues over/under Expenditures:	\$3,151,872	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	49.32%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$28,405,464	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$262	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,820,069	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$23,897,919)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$36,501,172	\$10,920,591	\$925,116
Per Capita Debt:	\$337	\$144	\$28
General Obligation Debt over EAV:	0.36%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,106,148	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$66	\$35	\$0
Revenues During FY 20:	\$5,710,236	\$1,804,447	\$0
Expenditures During FY 20:	\$4,315,686	\$1,947,032	\$0
Per Capita Revenues:	\$53	\$44	\$0
Per Capita Expenses:	\$40	\$43	\$0
Operating Income (loss):	\$1,394,550	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	194.75%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$8,404,827	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$78	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Kendall County
Unit Code:	047/000/00
County:	Kendall
Fiscal Year End:	11/30/2020
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$93,694,437
Equalized Assessed Valuation:	\$3,432,921,537
Population:	128,990
Employees:	
Full Time:	342
Part Time:	119
Salaries Paid:	\$22,712,428

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$49,103,288	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$381	\$479	\$430
Revenues During FY 20:	\$66,077,383	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$57,184,334	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$512	\$626	\$592
Per Capita Expenditures:	\$443	\$560	\$547
Revenues over/under Expenditures:	\$8,893,049	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	92.59%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$52,944,451	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$410	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,653,056	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$15,666,682	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$22,173,324	\$10,920,591	\$925,116
Per Capita Debt:	\$172	\$144	\$28
General Obligation Debt over EAV:	0.65%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Knox County		
Unit Code:	048/000/00	County:	Knox
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$58,205,956		
Equalized Assessed Valuation:	\$847,777,677		
Population:	49,699		
Employees:			
Full Time:	341		
Part Time:	87		
Salaries Paid:	\$16,950,166		

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$22,141,553	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$446	\$479	\$430
Revenues During FY 20:	\$32,552,866	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$30,195,318	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$655	\$626	\$592
Per Capita Expenditures:	\$608	\$560	\$547
Revenues over/under Expenditures:	\$2,357,548	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	88.75%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$26,799,154	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$539	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,141,639	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$2,104,489	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$6,398,154	\$10,920,591	\$925,116
Per Capita Debt:	\$129	\$144	\$28
General Obligation Debt over EAV:	0.39%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$11,335,576	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$228	\$35	\$0
Revenues During FY 20:	\$9,701,429	\$1,804,447	\$0
Expenditures During FY 20:	\$11,003,459	\$1,947,032	\$0
Per Capita Revenues:	\$195	\$44	\$0
Per Capita Expenses:	\$221	\$43	\$0
Operating Income (loss):	(\$1,302,030)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	86.83%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$9,554,329	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$192	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Lake County		
Unit Code:	049/000/00	County:	Lake
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$639,243,652		
Equalized Assessed Valuation:	\$25,818,960,689		
Population:	714,342		
Employees:			
Full Time:	2,498		
Part Time:	224		
Salaries Paid:	\$163,434,320		

Blended Component Units
Number Submitted = 1 ETSB

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$363,961,241	\$196,461,797	\$187,700,200
Per Capita Beginning Fund Balance:	\$510	\$368	\$400
Revenues During FY 20:	\$505,081,496	\$314,579,482	\$276,124,654
Expenditures During FY 20:	\$455,068,436	\$284,599,010	\$242,088,197
Per Capita Revenues:	\$707	\$557	\$520
Per Capita Expenditures:	\$637	\$507	\$480
Revenues over/under Expenditures:	\$50,013,060	\$29,980,470	\$34,036,457
Ratio of Fund Balance to Expenditures:	87.47%	79.71%	87.47%
Ending Fund Balance for FY 20:	\$398,030,687	\$222,254,785	\$237,333,749
Per Capita Ending Fund Balance:	\$557	\$407	\$446

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$245,278,612	\$129,903,011	\$103,736,880
Total Unrestricted Net Assets:	\$58,922,890	\$25,815,653	(\$1,128,385)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$219,659,176	\$207,395,417	\$219,659,176
Per Capita Debt:	\$307	\$371	\$395
General Obligation Debt over EAV:	0.64%	0.43%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$291,401,415	\$91,239,354	\$51,830,051
Per Capita Beginning Retained Earnings	\$408	\$145	\$105
Revenues During FY 20:	\$55,055,971	\$23,234,347	\$15,773,999
Expenditures During FY 20:	\$48,264,315	\$21,863,236	\$18,104,878
Per Capita Revenues:	\$77	\$43	\$51
Per Capita Expenses:	\$68	\$42	\$49
Operating Income (loss):	\$6,791,656	\$1,371,111	\$731,204
Ratio of Retained Earnings to Expenses:	615.40%	457.69%	367.40%
Ending Retained Earnings for FY 20:	\$297,020,325	\$92,559,126	\$52,561,255
Per Capita Ending Retained Earnings:	\$416	\$146	\$108



FISCAL YEAR 2020

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Lasalle County	
Unit Code:	050/000/00	County: Lasalle
Fiscal Year End:	11/30/2020	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$77,450,265	
Equalized Assessed Valuation:	\$2,900,945,602	
Population:	108,179	
Employees:		
Full Time:		443
Part Time:		110
Salaries Paid:		\$27,936,515

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$45,138,961	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$417	\$479	\$430
Revenues During FY 20:	\$60,649,400	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$54,380,424	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$561	\$626	\$592
Per Capita Expenditures:	\$503	\$560	\$547
Revenues over/under Expenditures:	\$6,268,976	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	89.46%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$48,647,443	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$450	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,768,575	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$116,250,247)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,758,613	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$35	\$35	\$0
Revenues During FY 20:	\$5,339,494	\$1,804,447	\$0
Expenditures During FY 20:	\$5,602,513	\$1,947,032	\$0
Per Capita Revenues:	\$49	\$44	\$0
Per Capita Expenses:	\$52	\$43	\$0
Operating Income (loss):	(\$263,019)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	64.60%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$3,618,984	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$33	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Lawrence County
Unit Code:	051/000/00
County:	Lawrence
Fiscal Year End:	11/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$7,207,159
Equalized Assessed Valuation:	\$149,532,627
Population:	15,678
Employees:	
Full Time:	64
Part Time:	25
Salaries Paid:	\$3,047,526

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$4,817,806	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$307	\$479	\$430
Revenues During FY 20:	\$9,190,144	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$7,652,518	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$586	\$626	\$592
Per Capita Expenditures:	\$488	\$560	\$547
Revenues over/under Expenditures:	\$1,537,626	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	83.86%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$6,417,432	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$409	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,027,275	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,390,157	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$53,951	\$10,920,591	\$925,116
Per Capita Debt:	\$3	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,358,136	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$87	\$35	\$0
Revenues During FY 20:	\$441,132	\$1,804,447	\$0
Expenditures During FY 20:	\$233,097	\$1,947,032	\$0
Per Capita Revenues:	\$28	\$44	\$0
Per Capita Expenses:	\$15	\$43	\$0
Operating Income (loss):	\$208,035	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	671.90%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$1,566,171	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$100	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Lee County		
Unit Code:	052/000/00	County:	Lee
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,772,398		
Equalized Assessed Valuation:	\$801,292,684		
Population:	34,096		
Employees:			
Full Time:	154		
Part Time:	18		
Salaries Paid:	\$8,473,146		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$19,344,315	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$567	\$479	\$430
Revenues During FY 20:	\$36,305,674	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$34,572,073	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$1,065	\$626	\$592
Per Capita Expenditures:	\$1,014	\$560	\$547
Revenues over/under Expenditures:	\$1,733,601	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	60.97%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$21,077,916	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$618	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,529,214	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$4,077,670	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$12,411,974	\$10,920,591	\$925,116
Per Capita Debt:	\$364	\$144	\$28
General Obligation Debt over EAV:	1.55%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Livingston County		
Unit Code:	053/000/00	County:	Livingston
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,027,555		
Equalized Assessed Valuation:	\$771,816,713		
Population:	35,648		
Employees:			
Full Time:	169		
Part Time:	112		
Salaries Paid:	\$10,541,566		

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 20:	\$40,914,572	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$1,148	\$479	\$430
Revenues During FY 20:	\$27,585,232	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$23,592,969	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$774	\$626	\$592
Per Capita Expenditures:	\$662	\$560	\$547
Revenues over/under Expenditures:	\$3,992,263	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	190.34%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$44,906,835	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$1,260	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,216,411	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$34,833,722	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$606,296	\$10,920,591	\$925,116
Per Capita Debt:	\$17	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Logan County		
Unit Code:	054/000/00	County:	Logan
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,638,678		
Equalized Assessed Valuation:	\$588,959,878		
Population:	28,618		
Employees:			
Full Time:	129		
Part Time:	25		
Salaries Paid:	\$6,575,384		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$12,201,987	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$426	\$479	\$430
Revenues During FY 20:	\$16,948,411	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$15,278,994	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$592	\$626	\$592
Per Capita Expenditures:	\$534	\$560	\$547
Revenues over/under Expenditures:	\$1,669,417	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	162.72%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$24,862,111	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$869	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,980,851	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$6,896,896	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$12,203,111	\$10,920,591	\$925,116
Per Capita Debt:	\$426	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Macon County		
Unit Code:	055/000/00	County:	Macon
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$81,957,988		
Equalized Assessed Valuation:	\$1,679,547,007		
Population:	104,009		
Employees:			
Full Time:	475		
Part Time:	86		
Salaries Paid:	\$24,113,905		

Blended Component Units

Number Submitted = 1
Decatur Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$36,671,271	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$353	\$479	\$430
Revenues During FY 20:	\$61,041,877	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$55,315,208	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$587	\$626	\$592
Per Capita Expenditures:	\$532	\$560	\$547
Revenues over/under Expenditures:	\$5,726,669	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	76.40%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$42,260,244	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$406	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,457,136	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$5,411,562)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$411,712	\$10,920,591	\$925,116
Per Capita Debt:	\$4	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$5,715,262	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$55	\$35	\$0
Revenues During FY 20:	\$5,307,844	\$1,804,447	\$0
Expenditures During FY 20:	\$7,439,931	\$1,947,032	\$0
Per Capita Revenues:	\$51	\$44	\$0
Per Capita Expenses:	\$72	\$43	\$0
Operating Income (loss):	(\$2,132,087)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	48.16%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$3,583,175	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$34	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,231,420	\$10,920,591	\$925,116
Per Capita Debt:	\$27	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Madison County		
Unit Code:	057/000/00	County:	Madison
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$170,910,326		
Equalized Assessed Valuation:	\$5,741,841,866		
Population:	262,635		
Employees:			
Full Time:	793		
Part Time:	155		
Salaries Paid:	\$52,262,220		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$141,078,785	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$537	\$479	\$430
Revenues During FY 20:	\$127,384,533	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$111,718,555	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$485	\$626	\$592
Per Capita Expenditures:	\$425	\$560	\$547
Revenues over/under Expenditures:	\$15,665,978	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	138.46%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$154,680,877	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$589	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$112,361,073	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$13,214,537	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$1,753,006	\$10,920,591	\$925,116
Per Capita Debt:	\$7	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$25,099,848	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$96	\$35	\$0
Revenues During FY 20:	\$3,592,710	\$1,804,447	\$0
Expenditures During FY 20:	\$3,072,879	\$1,947,032	\$0
Per Capita Revenues:	\$14	\$44	\$0
Per Capita Expenses:	\$12	\$43	\$0
Operating Income (loss):	\$519,831	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	850.45%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$26,133,311	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$100	\$35	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Marshall County

Unit Code: 059/000/00 County: Marshall

Fiscal Year End: 11/30/2020

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,277,661

Equalized Assessed Valuation: \$278,848,528

Population: 12,327

Employees:

 Full Time: 44

 Part Time: 40

 Salaries Paid: \$2,589,197

Blended Component Units

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Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 20:	\$6,747,408	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$547	\$479	\$430
Revenues During FY 20:	\$8,519,149	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$7,047,783	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$691	\$626	\$592
Per Capita Expenditures:	\$572	\$560	\$547
Revenues over/under Expenditures:	\$1,471,366	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	116.62%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$8,218,774	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$667	\$555	\$501

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,607,319	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,306,549	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$176,744	\$10,920,591	\$925,116
Per Capita Debt:	\$14	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Mason County		
Unit Code:	060/000/00	County:	Mason
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,167,674		
Equalized Assessed Valuation:	\$222,723,871		
Population:	13,359		
Employees:			
Full Time:	65		
Part Time:	114		
Salaries Paid:	\$4,245,968		

Blended Component Units	
Number Submitted =	1
Public Building Commission	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,004,912	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$674	\$479	\$430
Revenues During FY 20:	\$11,790,944	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$11,019,603	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$883	\$626	\$592
Per Capita Expenditures:	\$825	\$560	\$547
Revenues over/under Expenditures:	\$771,341	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	88.72%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$9,776,253	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$732	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,030,184	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$5,583,355)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$7,039,951	\$10,920,591	\$925,116
Per Capita Debt:	\$527	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$521,413	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$39	\$35	\$0
Revenues During FY 20:	\$335,043	\$1,804,447	\$0
Expenditures During FY 20:	\$363,176	\$1,947,032	\$0
Per Capita Revenues:	\$25	\$44	\$0
Per Capita Expenses:	\$27	\$43	\$0
Operating Income (loss):	(\$28,133)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	135.82%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$493,280	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$37	\$35	\$0



DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Mc Henry County		
Unit Code:	063/000/00	County:	Mchenry
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$212,360,338		
Equalized Assessed Valuation:	\$8,304,414,028		
Population:	307,774		
Employees:			
Full Time:	1,036		
Part Time:	77		
Salaries Paid:	\$67,292,375		

Blended Component Units
Number Submitted = 1
McHenry County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$150,967,702	\$196,461,797	\$187,700,200
Per Capita Beginning Fund Balance:	\$491	\$368	\$400
Revenues During FY 20:	\$156,876,182	\$314,579,482	\$276,124,654
Expenditures During FY 20:	\$153,749,910	\$284,599,010	\$242,088,197
Per Capita Revenues:	\$510	\$557	\$520
Per Capita Expenditures:	\$500	\$507	\$480
Revenues over/under Expenditures:	\$3,126,272	\$29,980,470	\$34,036,457
Ratio of Fund Balance to Expenditures:	100.22%	79.71%	87.47%
Ending Fund Balance for FY 20:	\$154,093,974	\$222,254,785	\$237,333,749
Per Capita Ending Fund Balance:	\$501	\$407	\$446

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$87,844,252	\$129,903,011	\$103,736,880
Total Unrestricted Net Assets:	(\$4,604,389)	\$25,815,653	(\$1,128,385)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$14,169,879	\$207,395,417	\$219,659,176
Per Capita Debt:	\$46	\$371	\$395
General Obligation Debt over EAV:	0.03%	0.43%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$51,830,051	\$91,239,354	\$51,830,051
Per Capita Beginning Retained Earnings	\$168	\$145	\$105
Revenues During FY 20:	\$15,712,590	\$23,234,347	\$15,773,999
Expenditures During FY 20:	\$14,981,386	\$21,863,236	\$18,104,878
Per Capita Revenues:	\$51	\$43	\$51
Per Capita Expenses:	\$49	\$42	\$49
Operating Income (loss):	\$731,204	\$1,371,111	\$731,204
Ratio of Retained Earnings to Expenses:	350.84%	457.69%	367.40%
Ending Retained Earnings for FY 20:	\$52,561,255	\$92,559,126	\$52,561,255
Per Capita Ending Retained Earnings:	\$171	\$146	\$108

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Mc Lean County		
Unit Code:	064/000/00	County:	McLean
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$97,648,182		
Equalized Assessed Valuation:	\$4,461,667,097		
Population:	171,517		
Employees:			
Full Time:	685		
Part Time:	97		
Salaries Paid:	\$38,610,002		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$61,041,692	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$356	\$479	\$430
Revenues During FY 20:	\$92,941,215	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$88,830,430	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$542	\$626	\$592
Per Capita Expenditures:	\$518	\$560	\$547
Revenues over/under Expenditures:	\$4,110,785	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	73.74%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$65,507,001	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$382	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,779,862	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$133,801	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$41,783,498	\$10,920,591	\$925,116
Per Capita Debt:	\$244	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,838,553	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$22	\$35	\$0
Revenues During FY 20:	\$6,573,722	\$1,804,447	\$0
Expenditures During FY 20:	\$7,221,440	\$1,947,032	\$0
Per Capita Revenues:	\$38	\$44	\$0
Per Capita Expenses:	\$42	\$43	\$0
Operating Income (loss):	(\$647,718)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	53.38%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$3,854,632	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$22	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Menard County		
Unit Code:	065/000/00	County:	Menard
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,621,416		
Equalized Assessed Valuation:	\$301,264,990		
Population:	12,468		
Employees:			
	Full Time:	131	
	Part Time:	109	
	Salaries Paid:	\$6,681,646	

Blended Component Units
Number Submitted = 1
Menard County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$8,263,689	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$663	\$479	\$430
Revenues During FY 20:	\$9,254,958	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$7,968,724	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$742	\$626	\$592
Per Capita Expenditures:	\$639	\$560	\$547
Revenues over/under Expenditures:	\$1,286,234	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	120.60%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$9,609,923	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$771	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,818,930	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,619,141	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,300,719	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$586	\$35	\$0
Revenues During FY 20:	\$7,651,345	\$1,804,447	\$0
Expenditures During FY 20:	\$6,936,894	\$1,947,032	\$0
Per Capita Revenues:	\$614	\$44	\$0
Per Capita Expenses:	\$556	\$43	\$0
Operating Income (loss):	\$714,451	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	114.68%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$7,955,170	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$638	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Monroe County		
Unit Code:	067/000/00	County:	Monroe
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$125,000,000		
Equalized Assessed Valuation:	\$941,054,195		
Population:	34,637		
Employees:			
Full Time:	221		
Part Time:	121		
Salaries Paid:	\$14,039,749		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$13,497,091	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$390	\$479	\$430
Revenues During FY 20:	\$19,300,258	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$16,868,895	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$557	\$626	\$592
Per Capita Expenditures:	\$487	\$560	\$547
Revenues over/under Expenditures:	\$2,431,363	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	96.31%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$16,245,604	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$469	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,020,149	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$271,463)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$5,689,533	\$10,920,591	\$925,116
Per Capita Debt:	\$164	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$9,643,293	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$278	\$35	\$0
Revenues During FY 20:	\$14,440,351	\$1,804,447	\$0
Expenditures During FY 20:	\$12,274,949	\$1,947,032	\$0
Per Capita Revenues:	\$417	\$44	\$0
Per Capita Expenses:	\$354	\$43	\$0
Operating Income (loss):	\$2,165,402	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	85.31%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$10,471,320	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$302	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Montgomery County		
Unit Code:	068/000/00	County:	Montgomery
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$21,966,014		
Equalized Assessed Valuation:	\$482,328,364		
Population:	28,828		
Employees:			
Full Time:	162		
Part Time:	44		
Salaries Paid:	\$7,198,157		

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 20:	\$18,154,425	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$630	\$479	\$430
Revenues During FY 20:	\$17,494,385	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$16,337,798	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$607	\$626	\$592
Per Capita Expenditures:	\$567	\$560	\$547
Revenues over/under Expenditures:	\$1,156,587	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	118.20%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$19,311,012	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$670	\$555	\$501
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,110,946	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$7,200,066	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Morgan County		
Unit Code:	069/000/00	County:	Morgan
Fiscal Year End:	8/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,892,698		
Equalized Assessed Valuation:	\$610,983,780		
Population:	33,658		
Employees:			
Full Time:	162		
Part Time:	16		
Salaries Paid:	\$6,393,504		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$17,283,601	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$514	\$479	\$430
Revenues During FY 20:	\$18,125,980	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$15,804,310	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$539	\$626	\$592
Per Capita Expenditures:	\$470	\$560	\$547
Revenues over/under Expenditures:	\$2,321,670	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	124.05%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$19,605,271	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$582	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,996,036	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$6,877,145	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Moultrie County		
Unit Code:	070/000/00	County:	Moultrie
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,942,155		
Equalized Assessed Valuation:	\$280,403,746		
Population:	14,501		
Employees:			
Full Time:	60		
Part Time:	27		
Salaries Paid:	\$3,105,877		

Blended Component Units
Number Submitted = 1
Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,312,668	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$642	\$479	\$430
Revenues During FY 20:	\$9,034,418	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$7,679,761	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$623	\$626	\$592
Per Capita Expenditures:	\$530	\$560	\$547
Revenues over/under Expenditures:	\$1,354,657	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	138.94%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$10,669,942	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$736	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,295,315	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$6,374,627	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Ogle County		
Unit Code:	071/000/00	County:	Ogle
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,886,706		
Equalized Assessed Valuation:	\$1,660,407,024		
Population:	51,025		
Employees:			
Full Time:	200		
Part Time:	49		
Salaries Paid:	\$12,119,749		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$14,752,317	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$289	\$479	\$430
Revenues During FY 20:	\$31,697,360	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$29,003,168	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$621	\$626	\$592
Per Capita Expenditures:	\$568	\$560	\$547
Revenues over/under Expenditures:	\$2,694,192	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	68.53%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$19,876,250	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$390	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,881,737	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$2,579,982	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$28,893,233	\$10,920,591	\$925,116
Per Capita Debt:	\$566	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Peoria County		
Unit Code:	072/000/00	County:	Peoria
Fiscal Year End:	12/31/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$132,365,005		
Equalized Assessed Valuation:	\$3,450,538,556		
Population:	186,494		
Employees:			
Full Time:	587		
Part Time:	45		
Salaries Paid:	\$39,384,010		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$51,421,049	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$276	\$479	\$430
Revenues During FY 20:	\$87,484,349	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$72,918,761	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$469	\$626	\$592
Per Capita Expenditures:	\$391	\$560	\$547
Revenues over/under Expenditures:	\$14,565,588	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	88.48%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$64,521,687	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$346	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$48,233,553	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$2,721,739)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$66,132,528	\$10,920,591	\$925,116
Per Capita Debt:	\$355	\$144	\$28
General Obligation Debt over EAV:	0.04%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$2,698,015	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$14	\$35	\$0
Revenues During FY 20:	\$7,541,617	\$1,804,447	\$0
Expenditures During FY 20:	\$9,434,989	\$1,947,032	\$0
Per Capita Revenues:	\$40	\$44	\$0
Per Capita Expenses:	\$51	\$43	\$0
Operating Income (loss):	(\$1,893,372)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	(244.22%)	105.29%	0.00%
Ending Retained Earnings for FY 20:	(\$23,041,846)	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	(\$124)	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Perry County		
Unit Code:	073/000/00	County:	Perry
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,102,206		
Equalized Assessed Valuation:	\$226,751,294		
Population:	22,350		
Employees:			
	Full Time:	84	
	Part Time:	37	
	Salaries Paid:	\$3,895,929	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$8,181,955	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$366	\$479	\$430
Revenues During FY 20:	\$11,903,727	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$9,247,693	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$533	\$626	\$592
Per Capita Expenditures:	\$414	\$560	\$547
Revenues over/under Expenditures:	\$2,656,034	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	117.00%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$10,819,880	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$484	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,271,611	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$777,069	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$268,025	\$10,920,591	\$925,116
Per Capita Debt:	\$12	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Piatt County	
Unit Code:	074/000/00	County: Piatt
Fiscal Year End:	11/30/2020	
Accounting Method:	Combination	
Appropriation or Budget:	\$84,722,786	
Equalized Assessed Valuation:	\$486,380,738	
Population:	16,344	
Employees:		
Full Time:	259	
Part Time:	74	
Salaries Paid:	\$10,918,913	

Blended Component Units
Number Submitted = 1
Piatt County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$7,771,030	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$475	\$479	\$430
Revenues During FY 20:	\$11,172,475	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$9,815,974	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$684	\$626	\$592
Per Capita Expenditures:	\$601	\$560	\$547
Revenues over/under Expenditures:	\$1,356,501	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	79.60%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$7,813,934	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$478	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,353,747	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$307,465)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$3,385,000	\$10,920,591	\$925,116
Per Capita Debt:	\$207	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$4,164,874	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$255	\$35	\$0
Revenues During FY 20:	\$10,287,295	\$1,804,447	\$0
Expenditures During FY 20:	\$10,778,530	\$1,947,032	\$0
Per Capita Revenues:	\$629	\$44	\$0
Per Capita Expenses:	\$659	\$43	\$0
Operating Income (loss):	(\$491,235)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	46.82%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$5,046,109	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$309	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Pike County		
Unit Code:	075/000/00	County:	Pike
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,422,592		
Equalized Assessed Valuation:	\$270,212,467		
Population:	15,672		
Employees:			
Full Time:	113		
Part Time:	20		
Salaries Paid:	\$4,477,433		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,002,619	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$383	\$479	\$430
Revenues During FY 20:	\$11,180,738	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$10,974,212	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$713	\$626	\$592
Per Capita Expenditures:	\$700	\$560	\$547
Revenues over/under Expenditures:	\$206,526	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	58.18%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$6,385,145	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$407	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,755,767	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$1,108,309)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$435,959	\$10,920,591	\$925,116
Per Capita Debt:	\$28	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$1,836,439	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$117	\$35	\$0
Revenues During FY 20:	\$1,540,667	\$1,804,447	\$0
Expenditures During FY 20:	\$1,724,726	\$1,947,032	\$0
Per Capita Revenues:	\$98	\$44	\$0
Per Capita Expenses:	\$110	\$43	\$0
Operating Income (loss):	(\$184,059)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	88.21%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$1,521,380	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$97	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Pope County		
Unit Code:	076/000/00	County:	Pope
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,929,912		
Equalized Assessed Valuation:	\$55,706,214		
Population:	4,177		
Employees:			
	Full Time:	27	
	Part Time:	12	
	Salaries Paid:	\$997,668	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,478,076	\$5,373,828	\$4,725,256
Per Capita Beginning Fund Balance:	\$1,551	\$895	\$802
Revenues During FY 20:	\$3,799,409	\$5,846,431	\$4,688,761
Expenditures During FY 20:	\$2,794,678	\$5,106,536	\$4,190,513
Per Capita Revenues:	\$910	\$954	\$922
Per Capita Expenditures:	\$669	\$821	\$723
Revenues over/under Expenditures:	\$1,004,731	\$739,896	\$817,991
Ratio of Fund Balance to Expenditures:	272.75%	133.35%	117.24%
Ending Fund Balance for FY 20:	\$7,622,376	\$6,411,190	\$5,454,499
Per Capita Ending Fund Balance:	\$1,825	\$1,063	\$1,018

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,312,470	\$4,264,962	\$3,312,470
Total Unrestricted Net Assets:	\$1,931,749	\$1,270,458	\$1,445,858

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$326,983	\$58,942
Per Capita Debt:	\$0	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 20:	\$0	\$265,729	\$0
Expenditures During FY 20:	\$0	\$270,842	\$0
Per Capita Revenues:	\$0	\$52	\$0
Per Capita Expenses:	\$0	\$52	\$0
Operating Income (loss):	\$0	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$0	\$23	\$0



FISCAL YEAR 2020

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Putnam County	
Unit Code:	078/000/00	County: Putnam
Fiscal Year End:	11/30/2020	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$5,478,046	
Equalized Assessed Valuation:	\$1,779,617,810	
Population:	6,006	
Employees:		
Full Time:		29
Part Time:		11
Salaries Paid:	\$1,549,445	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$2,458,900	\$5,373,828	\$4,725,256
Per Capita Beginning Fund Balance:	\$409	\$895	\$802
Revenues During FY 20:	\$5,051,550	\$5,846,431	\$4,688,761
Expenditures During FY 20:	\$4,340,940	\$5,106,536	\$4,190,513
Per Capita Revenues:	\$841	\$954	\$922
Per Capita Expenditures:	\$723	\$821	\$723
Revenues over/under Expenditures:	\$710,610	\$739,896	\$817,991
Ratio of Fund Balance to Expenditures:	92.37%	133.35%	117.24%
Ending Fund Balance for FY 20:	\$4,009,632	\$6,411,190	\$5,454,499
Per Capita Ending Fund Balance:	\$668	\$1,063	\$1,018

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,359,118	\$4,264,962	\$3,312,470
Total Unrestricted Net Assets:	(\$157,028)	\$1,270,458	\$1,445,858

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$58,942	\$326,983	\$58,942
Per Capita Debt:	\$10	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 20:	\$0	\$265,729	\$0
Expenditures During FY 20:	\$0	\$270,842	\$0
Per Capita Revenues:	\$0	\$52	\$0
Per Capita Expenses:	\$0	\$52	\$0
Operating Income (loss):	\$0	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$0	\$23	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Randolph County		
Unit Code:	079/000/00	County:	Randolph
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,853,694		
Equalized Assessed Valuation:	\$511,206,225		
Population:	31,782		
Employees:			
Full Time:	104		
Part Time:	25		
Salaries Paid:	\$5,382,794		

Blended Component Units
Number Submitted = 3
Anna Wehrheim Memorial Old Folks Home
Randolph County Health Department
Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,170,422	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$163	\$479	\$430
Revenues During FY 20:	\$12,570,600	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$11,597,739	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$396	\$626	\$592
Per Capita Expenditures:	\$365	\$560	\$547
Revenues over/under Expenditures:	\$972,861	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	56.90%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$6,599,553	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$208	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,642,189	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$7,696,406)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$11,502,623	\$10,920,591	\$925,116
Per Capita Debt:	\$362	\$144	\$28
General Obligation Debt over EAV:	0.48%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	(\$1,993,662)	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	(\$63)	\$35	\$0
Revenues During FY 20:	\$5,172,514	\$1,804,447	\$0
Expenditures During FY 20:	\$5,491,825	\$1,947,032	\$0
Per Capita Revenues:	\$163	\$44	\$0
Per Capita Expenses:	\$173	\$43	\$0
Operating Income (loss):	(\$319,311)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	(37.68%)	105.29%	0.00%
Ending Retained Earnings for FY 20:	(\$2,069,243)	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	(\$65)	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Richland County		
Unit Code:	080/000/00	County:	Richland
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,475,555		
Equalized Assessed Valuation:	\$241,660,083		
Population:	16,149		
Employees:			
Full Time:		58	
Part Time:		43	
Salaries Paid:		\$3,229,780	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,853,218	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$239	\$479	\$430
Revenues During FY 20:	\$7,443,606	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$7,003,670	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$461	\$626	\$592
Per Capita Expenditures:	\$434	\$560	\$547
Revenues over/under Expenditures:	\$439,936	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	61.30%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$4,293,154	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$266	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,430	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$4,241,724	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Rock Island County		
Unit Code:	081/000/00	County:	Rock Island
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$98,208,861		
Equalized Assessed Valuation:	\$2,700,541,797		
Population:	144,287		
Employees:			
Full Time:			385
Part Time:			63
Salaries Paid:			\$32,046,459

Blended Component Units
Number Submitted = 2
Rock Island County Forest Preserve Commission
Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$30,019,770	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$208	\$479	\$430
Revenues During FY 20:	\$84,488,438	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$85,618,619	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$586	\$626	\$592
Per Capita Expenditures:	\$593	\$560	\$547
Revenues over/under Expenditures:	(\$1,130,181)	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	40.86%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$34,981,134	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$242	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,802,355	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$40,146,609)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$97,257,439	\$10,920,591	\$925,116
Per Capita Debt:	\$674	\$144	\$28
General Obligation Debt over EAV:	0.50%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL YEAR 2020

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Saline County
Unit Code:	082/000/00
County:	Saline
Fiscal Year End:	11/30/2020
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$19,037,129
Equalized Assessed Valuation:	\$266,383,883
Population:	22,895
Employees:	
Full Time:	100
Part Time:	29
Salaries Paid:	\$4,514,999

Blended Component Units

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Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$8,143,963	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$356	\$479	\$430
Revenues During FY 20:	\$11,783,177	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$12,899,549	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$515	\$626	\$592
Per Capita Expenditures:	\$563	\$560	\$547
Revenues over/under Expenditures:	(\$1,116,372)	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	54.48%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$7,027,591	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$307	\$555	\$501

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,258,031	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$220,240)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Sangamon County		
Unit Code:	083/000/00	County:	Sangamon
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$116,072,810		
Equalized Assessed Valuation:	\$4,234,918,428		
Population:	193,882		
Employees:			
Full Time:	681		
Part Time:	117		
Salaries Paid:	\$39,529,573		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$38,654,796	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$199	\$479	\$430
Revenues During FY 20:	\$99,234,302	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$93,763,831	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$512	\$626	\$592
Per Capita Expenditures:	\$484	\$560	\$547
Revenues over/under Expenditures:	\$5,470,471	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	46.56%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$43,659,249	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$225	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,490,116	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$55,251,015)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$76,769,506	\$10,920,591	\$925,116
Per Capita Debt:	\$396	\$144	\$28
General Obligation Debt over EAV:	0.30%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Schuyler County		
Unit Code:	084/000/00	County:	Schuyler
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,547,100		
Equalized Assessed Valuation:	\$134,400,738		
Population:	6,768		
Employees:			
Full Time:			42
Part Time:			35
Salaries Paid:			\$1,791,633

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,256,389	\$5,373,828	\$4,725,256
Per Capita Beginning Fund Balance:	\$481	\$895	\$802
Revenues During FY 20:	\$4,330,019	\$5,846,431	\$4,688,761
Expenditures During FY 20:	\$4,190,513	\$5,106,536	\$4,190,513
Per Capita Revenues:	\$640	\$954	\$922
Per Capita Expenditures:	\$619	\$821	\$723
Revenues over/under Expenditures:	\$139,506	\$739,896	\$817,991
Ratio of Fund Balance to Expenditures:	80.81%	133.35%	117.24%
Ending Fund Balance for FY 20:	\$3,386,217	\$6,411,190	\$5,454,499
Per Capita Ending Fund Balance:	\$500	\$1,063	\$1,018

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,915,281	\$4,264,962	\$3,312,470
Total Unrestricted Net Assets:	(\$833,250)	\$1,270,458	\$1,445,858

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$127,943	\$326,983	\$58,942
Per Capita Debt:	\$19	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$279,967	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$41	\$23	\$0
Revenues During FY 20:	\$546,424	\$265,729	\$0
Expenditures During FY 20:	\$645,411	\$270,842	\$0
Per Capita Revenues:	\$81	\$52	\$0
Per Capita Expenses:	\$95	\$52	\$0
Operating Income (loss):	(\$98,987)	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	29.54%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$190,658	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$28	\$23	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Scott County		
Unit Code:	085/000/00	County:	Scott
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,598,073		
Equalized Assessed Valuation:	\$91,530,844		
Population:	4,951		
Employees:			
Full Time:	76		
Part Time:	43		
Salaries Paid:	\$3,157,516		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$5,574,295	\$5,373,828	\$4,725,256
Per Capita Beginning Fund Balance:	\$1,126	\$895	\$802
Revenues During FY 20:	\$3,292,885	\$5,846,431	\$4,688,761
Expenditures During FY 20:	\$3,056,716	\$5,106,536	\$4,190,513
Per Capita Revenues:	\$665	\$954	\$922
Per Capita Expenditures:	\$617	\$821	\$723
Revenues over/under Expenditures:	\$236,169	\$739,896	\$817,991
Ratio of Fund Balance to Expenditures:	190.09%	133.35%	117.24%
Ending Fund Balance for FY 20:	\$5,810,464	\$6,411,190	\$5,454,499
Per Capita Ending Fund Balance:	\$1,174	\$1,063	\$1,018

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,241,696	\$4,264,962	\$3,312,470
Total Unrestricted Net Assets:	\$1,568,768	\$1,270,458	\$1,445,858

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$326,983	\$58,942
Per Capita Debt:	\$0	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$643,576	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$130	\$23	\$0
Revenues During FY 20:	\$2,756,178	\$265,729	\$0
Expenditures During FY 20:	\$2,730,293	\$270,842	\$0
Per Capita Revenues:	\$557	\$52	\$0
Per Capita Expenses:	\$551	\$52	\$0
Operating Income (loss):	\$25,885	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	24.52%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$669,461	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$135	\$23	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Shelby County		
Unit Code:	086/000/00	County:	Shelby
Fiscal Year End:	8/31/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,538,865		
Equalized Assessed Valuation:	\$427,058,146		
Population:	21,634		
Employees:			
Full Time:	81		
Part Time:	23		
Salaries Paid:	\$4,131,660		

Blended Component Units
Number Submitted = 2
Airport
Shelby County Health Dept.

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,901,260	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$458	\$479	\$430
Revenues During FY 20:	\$12,644,594	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$11,951,681	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$584	\$626	\$592
Per Capita Expenditures:	\$552	\$560	\$547
Revenues over/under Expenditures:	\$692,913	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	89.09%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$10,647,334	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$492	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,453,727	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$4,193,608	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$51,028	\$10,920,591	\$925,116
Per Capita Debt:	\$2	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	St. Clair County	
Unit Code:	088/000/00	County: St. Clair
Fiscal Year End:	12/31/2020	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$232,068,390	
Equalized Assessed Valuation:	\$3,893,768,349	
Population:	257,400	
Employees:		
Full Time:	896	
Part Time:	175	
Salaries Paid:	\$39,932,189	

Blended Component Units
Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$118,491,738	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$460	\$479	\$430
Revenues During FY 20:	\$120,862,107	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$98,386,765	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$470	\$626	\$592
Per Capita Expenditures:	\$382	\$560	\$547
Revenues over/under Expenditures:	\$22,475,342	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	136.56%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$134,356,098	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$522	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$153,186,143	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$1,605,565)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$115,262,430	\$10,920,591	\$925,116
Per Capita Debt:	\$448	\$144	\$28
General Obligation Debt over EAV:	1.68%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$52,868,784	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$205	\$35	\$0
Revenues During FY 20:	\$7,302,715	\$1,804,447	\$0
Expenditures During FY 20:	\$15,493,524	\$1,947,032	\$0
Per Capita Revenues:	\$28	\$44	\$0
Per Capita Expenses:	\$60	\$43	\$0
Operating Income (loss):	(\$8,190,809)	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	333.12%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$51,612,512	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$201	\$35	\$0



DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Stark County**

Unit Code: **087/000/00** County: **Stark**

Fiscal Year End: **11/30/2020**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,591,812**

Equalized Assessed Valuation: **\$147,106,270**

Population: **6,000**

Employees:

Full Time:	24
Part Time:	14
Salaries Paid:	\$1,352,190

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 20:	\$3,343,319	\$5,373,828	\$4,725,256
Per Capita Beginning Fund Balance:	\$557	\$895	\$802
Revenues During FY 20:	\$4,438,373	\$5,846,431	\$4,688,761
Expenditures During FY 20:	\$3,590,356	\$5,106,536	\$4,190,513
Per Capita Revenues:	\$740	\$954	\$922
Per Capita Expenditures:	\$598	\$821	\$723
Revenues over/under Expenditures:	\$848,017	\$739,896	\$817,991
Ratio of Fund Balance to Expenditures:	116.74%	133.35%	117.24%
Ending Fund Balance for FY 20:	\$4,191,336	\$6,411,190	\$5,454,499
Per Capita Ending Fund Balance:	\$699	\$1,063	\$1,018

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,001,934	\$4,264,962	\$3,312,470
Total Unrestricted Net Assets:	\$1,480,836	\$1,270,458	\$1,445,858

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$109,462	\$326,983	\$58,942
Per Capita Debt:	\$18	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$116,396	\$0
Per Capita Beginning Retained Earnings	\$0	\$23	\$0
Revenues During FY 20:	\$0	\$265,729	\$0
Expenditures During FY 20:	\$0	\$270,842	\$0
Per Capita Revenues:	\$0	\$52	\$0
Per Capita Expenses:	\$0	\$52	\$0
Operating Income (loss):	\$0	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	66.41%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$112,389	\$0
Per Capita Ending Retained Earnings:	\$0	\$23	\$0



COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Stephenson County	
Unit Code:	089/000/00	County: Stephenson
Fiscal Year End:	12/31/2020	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$48,461,490	
Equalized Assessed Valuation:	\$674,900,030	
Population:	44,498	
Employees:		
Full Time:	249	
Part Time:	88	
Salaries Paid:	\$13,436,385	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$11,068,596	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$249	\$479	\$430
Revenues During FY 20:	\$29,057,060	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$25,052,742	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$653	\$626	\$592
Per Capita Expenditures:	\$563	\$560	\$547
Revenues over/under Expenditures:	\$4,004,318	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	64.91%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$16,262,499	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$365	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,629,368	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$207,220)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$15,609,947	\$10,920,591	\$925,116
Per Capita Debt:	\$351	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$3,837,461	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$86	\$35	\$0
Revenues During FY 20:	\$6,804,859	\$1,804,447	\$0
Expenditures During FY 20:	\$5,980,212	\$1,947,032	\$0
Per Capita Revenues:	\$153	\$44	\$0
Per Capita Expenses:	\$134	\$43	\$0
Operating Income (loss):	\$824,647	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	49.62%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$2,967,565	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$67	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Tazewell County		
Unit Code:	090/000/00	County:	Tazewell
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$73,843,335		
Equalized Assessed Valuation:	\$2,772,561,346		
Population:	131,803		
Employees:			
Full Time:	360		
Part Time:	122		
Salaries Paid:	\$20,294,333		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$56,147,877	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$426	\$479	\$430
Revenues During FY 20:	\$57,523,902	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$53,569,538	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$436	\$626	\$592
Per Capita Expenditures:	\$406	\$560	\$547
Revenues over/under Expenditures:	\$3,954,364	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	113.75%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$60,937,413	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$462	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,037,068	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$11,262,165	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$5,462,382	\$10,920,591	\$925,116
Per Capita Debt:	\$41	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



FISCAL YEAR 2020

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Union County		
Unit Code:	091/000/00	County:	Union
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,962,602		
Equalized Assessed Valuation:	\$213,221,946		
Population:	17,808		
Employees:			
Full Time:	81		
Part Time:	31		
Salaries Paid:	\$3,998,696		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$3,439,442	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$193	\$479	\$430
Revenues During FY 20:	\$12,027,065	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$10,845,842	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$675	\$626	\$592
Per Capita Expenditures:	\$609	\$560	\$547
Revenues over/under Expenditures:	\$1,181,223	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	41.36%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$4,485,524	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$252	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,687,664	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$2,026,679)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$16,218,302	\$10,920,591	\$925,116
Per Capita Debt:	\$911	\$144	\$28
General Obligation Debt over EAV:	0.56%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Vermilion County		
Unit Code:	092/000/00	County:	Vermilion
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$41,725,823		
Equalized Assessed Valuation:	\$1,011,310,714		
Population:	75,758		
Employees:			
Full Time:	414		
Part Time:			
Salaries Paid:	\$16,259,357		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$31,224,853	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$412	\$479	\$430
Revenues During FY 20:	\$44,865,446	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$40,682,879	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$592	\$626	\$592
Per Capita Expenditures:	\$537	\$560	\$547
Revenues over/under Expenditures:	\$4,182,567	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	86.99%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$35,390,567	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$467	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,189,530	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,310,007	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$2,272,726	\$10,920,591	\$925,116
Per Capita Debt:	\$30	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$733,267	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$10	\$35	\$0
Revenues During FY 20:	\$382,686	\$1,804,447	\$0
Expenditures During FY 20:	\$232,674	\$1,947,032	\$0
Per Capita Revenues:	\$5	\$44	\$0
Per Capita Expenses:	\$3	\$43	\$0
Operating Income (loss):	\$150,012	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	386.86%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$900,132	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$12	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Wabash County		
Unit Code:	093/000/00	County:	Wabash
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,270,150		
Equalized Assessed Valuation:	\$157,527,927		
Population:	11,546		
Employees:			
	Full Time:	79	
	Part Time:	10	
	Salaries Paid:	\$2,300,296	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$10,278,253	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$890	\$479	\$430
Revenues During FY 20:	\$7,642,053	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$7,461,344	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$662	\$626	\$592
Per Capita Expenditures:	\$646	\$560	\$547
Revenues over/under Expenditures:	\$180,709	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	144.41%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$10,774,846	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$933	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,320,310	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,441,434	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Warren County		
Unit Code:	094/000/00	County:	Warren
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,500,355		
Equalized Assessed Valuation:	\$363,535,146		
Population:	16,844		
Employees:			
	Full Time:	58	
	Part Time:	25	
	Salaries Paid:	\$3,248,597	

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$9,979,745	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$592	\$479	\$430
Revenues During FY 20:	\$10,442,513	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$9,370,328	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$620	\$626	\$592
Per Capita Expenditures:	\$556	\$560	\$547
Revenues over/under Expenditures:	\$1,072,185	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	117.95%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$11,051,930	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$656	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,301,187	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,174,323	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Washington County		
Unit Code:	095/000/00	County:	Washington
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,737,252		
Equalized Assessed Valuation:	\$311,658,812		
Population:	13,764		
Employees:			
Full Time:	106		
Part Time:	80		
Salaries Paid:	\$4,073,805		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$16,677,832	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$1,212	\$479	\$430
Revenues During FY 20:	\$11,802,849	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$9,233,299	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$858	\$626	\$592
Per Capita Expenditures:	\$671	\$560	\$547
Revenues over/under Expenditures:	\$2,569,550	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	208.46%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$19,247,382	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$1,398	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,986	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$18,945,314	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$525,000	\$10,920,591	\$925,116
Per Capita Debt:	\$38	\$144	\$28
General Obligation Debt over EAV:	0.17%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Wayne County		
Unit Code:	096/000/00	County:	Wayne
Fiscal Year End:	11/30/2020		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,957,645		
Equalized Assessed Valuation:	\$205,075,534		
Population:	16,402		
Employees:			
Full Time:			65
Part Time:			31
Salaries Paid:			\$3,503,831

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 20:	\$5,706,424	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$348	\$479	\$430
Revenues During FY 20:	\$12,640,665	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$10,296,678	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$771	\$626	\$592
Per Capita Expenditures:	\$628	\$560	\$547
Revenues over/under Expenditures:	\$2,343,987	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	78.18%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$8,050,411	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$491	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,318,670	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$1,731,741	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	White County		
Unit Code:	097/000/00	County:	White
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,177,674		
Equalized Assessed Valuation:	\$229,322,048		
Population:	14,665		
Employees:			
Full Time:	69		
Part Time:	45		
Salaries Paid:	\$3,368,978		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$6,004,012	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$409	\$479	\$430
Revenues During FY 20:	\$10,553,103	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$8,356,380	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$720	\$626	\$592
Per Capita Expenditures:	\$570	\$560	\$547
Revenues over/under Expenditures:	\$2,196,723	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	98.14%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$8,200,735	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$559	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,336,367	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$4,096,271	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$49,112	\$10,920,591	\$925,116
Per Capita Debt:	\$3	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$534,381	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$36	\$35	\$0
Revenues During FY 20:	\$1,081,946	\$1,804,447	\$0
Expenditures During FY 20:	\$935,753	\$1,947,032	\$0
Per Capita Revenues:	\$74	\$44	\$0
Per Capita Expenses:	\$64	\$43	\$0
Operating Income (loss):	\$146,193	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	72.73%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$680,574	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$46	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Whiteside County		
Unit Code:	098/000/00	County:	Whiteside
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,320,503		
Equalized Assessed Valuation:	\$892,532,694		
Population:	55,175		
Employees:			
	Full Time:	281	
	Part Time:	95	
	Salaries Paid:	\$17,365,425	

Blended Component Units
Number Submitted = 1
E911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$36,531,715	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$662	\$479	\$430
Revenues During FY 20:	\$42,077,928	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$38,782,186	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$763	\$626	\$592
Per Capita Expenditures:	\$703	\$560	\$547
Revenues over/under Expenditures:	\$3,295,742	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	103.10%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$39,984,163	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$725	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,566,926	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$62,851)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$478,612	\$10,920,591	\$925,116
Per Capita Debt:	\$9	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Williamson County		
Unit Code:	100/000/00	County:	Williamson
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$155,870,678		
Equalized Assessed Valuation:	\$1,048,463,623		
Population:	66,597		
Employees:			
Full Time:	308		
Part Time:			
Salaries Paid:	\$10,579,912		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$28,217,413	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$424	\$479	\$430
Revenues During FY 20:	\$38,472,103	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$32,553,206	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$578	\$626	\$592
Per Capita Expenditures:	\$489	\$560	\$547
Revenues over/under Expenditures:	\$5,918,897	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	104.86%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$34,136,310	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$513	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,084,488	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$5,004,310)	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$30,741,656	\$10,920,591	\$925,116
Per Capita Debt:	\$462	\$144	\$28
General Obligation Debt over EAV:	2.02%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Winnebago County		
Unit Code:	101/000/00	County:	Winnebago
Fiscal Year End:	9/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$198,178,187		
Equalized Assessed Valuation:	\$4,063,818,732		
Population:	282,572		
Employees:			
Full Time:	1,334		
Part Time:	187		
Salaries Paid:	\$67,132,199		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$66,622,451	\$196,461,797	\$187,700,200
Per Capita Beginning Fund Balance:	\$236	\$368	\$400
Revenues During FY 20:	\$147,019,981	\$314,579,482	\$276,124,654
Expenditures During FY 20:	\$130,759,649	\$284,599,010	\$242,088,197
Per Capita Revenues:	\$520	\$557	\$520
Per Capita Expenditures:	\$463	\$507	\$480
Revenues over/under Expenditures:	\$16,260,332	\$29,980,470	\$34,036,457
Ratio of Fund Balance to Expenditures:	56.69%	79.71%	87.47%
Ending Fund Balance for FY 20:	\$74,124,289	\$222,254,785	\$237,333,749
Per Capita Ending Fund Balance:	\$262	\$407	\$446

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,834,153	\$129,903,011	\$103,736,880
Total Unrestricted Net Assets:	(\$50,477,383)	\$25,815,653	(\$1,128,385)

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$168,907,628	\$207,395,417	\$219,659,176
Per Capita Debt:	\$598	\$371	\$395
General Obligation Debt over EAV:	0.27%	0.43%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$7,696,648	\$91,239,354	\$51,830,051
Per Capita Beginning Retained Earnings	\$27	\$145	\$105
Revenues During FY 20:	\$15,773,999	\$23,234,347	\$15,773,999
Expenditures During FY 20:	\$18,104,878	\$21,863,236	\$18,104,878
Per Capita Revenues:	\$56	\$43	\$51
Per Capita Expenses:	\$64	\$42	\$49
Operating Income (loss):	(\$2,330,879)	\$1,371,111	\$731,204
Ratio of Retained Earnings to Expenses:	29.64%	457.69%	367.40%
Ending Retained Earnings for FY 20:	\$5,365,769	\$92,559,126	\$52,561,255
Per Capita Ending Retained Earnings:	\$19	\$146	\$108

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Woodford County		
Unit Code:	102/000/00	County:	Woodford
Fiscal Year End:	11/30/2020		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,535,582		
Equalized Assessed Valuation:	\$933,352,191		
Population:	38,459		
Employees:			
Full Time:	113		
Part Time:	40		
Salaries Paid:	\$7,148,221		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$20,255,639	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$527	\$479	\$430
Revenues During FY 20:	\$21,059,919	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$18,595,931	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$548	\$626	\$592
Per Capita Expenditures:	\$484	\$560	\$547
Revenues over/under Expenditures:	\$2,463,988	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	122.18%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$22,719,627	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$591	\$555	\$501

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,339,595	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$12,341,033	(\$362,339)	\$1,419,728

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	\$280,425	\$10,920,591	\$925,116
Per Capita Debt:	\$7	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	\$0	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	\$0	\$35	\$0
Revenues During FY 20:	\$0	\$1,804,447	\$0
Expenditures During FY 20:	\$0	\$1,947,032	\$0
Per Capita Revenues:	\$0	\$44	\$0
Per Capita Expenses:	\$0	\$43	\$0
Operating Income (loss):	\$0	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	0.00%	105.29%	0.00%
Ending Retained Earnings for FY 20:	\$0	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	\$0	\$35	\$0