

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

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

FISCAL YEAR 2020



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

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



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 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

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



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

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

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