

# 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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,635,730</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>(\$13,963,730)</b>	(\$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:	<b>\$3,300,000</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$58</b>	\$144	\$28
General Obligation Debt over EAV:	<b>0.45%</b>	0.23%	0.00%

#### Enterprise Funds

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



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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:	<b>\$0</b>	\$326,983	\$58,942
Per Capita Debt:	<b>\$0</b>	\$42	\$10
General Obligation Debt over EAV:	<b>0.00%</b>	0.00%	0.00%

**Enterprise Funds**

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



# FISCAL YEAR 2020



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2020



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2020



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2020



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

<b>Unit Name:</b>	Kankakee County		
<b>Unit Code:</b>	046/000/00	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	11/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$80,732,094		
<b>Equalized Assessed Valuation:</b>	\$2,349,020,224		
<b>Population:</b>	108,342		
<b>Employees:</b>			
	<b>Full Time:</b>	527	
	<b>Part Time:</b>	111	
	<b>Salaries Paid:</b>	\$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:	<b>\$23,538,924</b>	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	<b>\$217</b>	\$479	\$430
Revenues During FY 20:	<b>\$60,743,692</b>	\$28,338,147	\$17,236,435
Expenditures During FY 20:	<b>\$57,591,820</b>	\$25,512,474	\$15,278,994
Per Capita Revenues:	<b>\$561</b>	\$626	\$592
Per Capita Expenditures:	<b>\$532</b>	\$560	\$547
Revenues over/under Expenditures:	<b>\$3,151,872</b>	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	<b>49.32%</b>	99.03%	96.31%
Ending Fund Balance for FY 20:	<b>\$28,405,464</b>	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	<b>\$262</b>	\$555	\$501

##### Equity

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

##### Net Assets

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



DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

<b>Unit Name:</b>	<b>Kendall County</b>
<b>Unit Code:</b>	047/000/00
<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	11/30/2020
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$93,694,437
<b>Equalized Assessed Valuation:</b>	\$3,432,921,537
<b>Population:</b>	128,990
<b>Employees:</b>	
<b>Full Time:</b>	342
<b>Part Time:</b>	119
<b>Salaries Paid:</b>	\$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:	<b>\$49,103,288</b>	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	<b>\$381</b>	\$479	\$430
Revenues During FY 20:	<b>\$66,077,383</b>	\$28,338,147	\$17,236,435
Expenditures During FY 20:	<b>\$57,184,334</b>	\$25,512,474	\$15,278,994
Per Capita Revenues:	<b>\$512</b>	\$626	\$592
Per Capita Expenditures:	<b>\$443</b>	\$560	\$547
Revenues over/under Expenditures:	<b>\$8,893,049</b>	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	<b>92.59%</b>	99.03%	96.31%
Ending Fund Balance for FY 20:	<b>\$52,944,451</b>	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	<b>\$410</b>	\$555	\$501

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$32,653,056</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>\$15,666,682</b>	(\$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:	<b>\$22,173,324</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$172</b>	\$144	\$28
General Obligation Debt over EAV:	<b>0.65%</b>	0.23%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$0</b>	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	<b>\$0</b>	\$35	\$0
Revenues During FY 20:	<b>\$0</b>	\$1,804,447	\$0
Expenditures During FY 20:	<b>\$0</b>	\$1,947,032	\$0
Per Capita Revenues:	<b>\$0</b>	\$44	\$0
Per Capita Expenses:	<b>\$0</b>	\$43	\$0
Operating Income (loss):	<b>\$0</b>	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	<b>0.00%</b>	105.29%	0.00%
Ending Retained Earnings for FY 20:	<b>\$0</b>	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	<b>\$0</b>	\$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:	<b>\$6,398,154</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$129</b>	\$144	\$28
General Obligation Debt over EAV:	<b>0.39%</b>	0.23%	0.00%

#### Enterprise Funds

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



**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:	<b>\$219,659,176</b>	\$207,395,417	\$219,659,176
Per Capita Debt:	<b>\$307</b>	\$371	\$395
General Obligation Debt over EAV:	<b>0.64%</b>	0.43%	0.33%

#### Enterprise Funds

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

<b>Unit Name:</b>	Lasalle County		
<b>Unit Code:</b>	050/000/00	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	11/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$77,450,265		
<b>Equalized Assessed Valuation:</b>	\$2,900,945,602		
<b>Population:</b>	108,179		
<b>Employees:</b>			
<b>Full Time:</b>	443		
<b>Part Time:</b>	110		
<b>Salaries Paid:</b>	\$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:	<b>\$45,138,961</b>	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	<b>\$417</b>	\$479	\$430
Revenues During FY 20:	<b>\$60,649,400</b>	\$28,338,147	\$17,236,435
Expenditures During FY 20:	<b>\$54,380,424</b>	\$25,512,474	\$15,278,994
Per Capita Revenues:	<b>\$561</b>	\$626	\$592
Per Capita Expenditures:	<b>\$503</b>	\$560	\$547
Revenues over/under Expenditures:	<b>\$6,268,976</b>	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	<b>89.46%</b>	99.03%	96.31%
Ending Fund Balance for FY 20:	<b>\$48,647,443</b>	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	<b>\$450</b>	\$555	\$501

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$36,768,575</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>(\$116,250,247)</b>	(\$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:	<b>\$0</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$0</b>	\$144	\$28
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

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

**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:	<b>\$53,951</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$3</b>	\$144	\$28
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

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

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,529,214</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>\$4,077,670</b>	(\$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:	<b>\$12,411,974</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$364</b>	\$144	\$28
General Obligation Debt over EAV:	<b>1.55%</b>	0.23%	0.00%

#### Enterprise Funds

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

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,216,411</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>\$34,833,722</b>	(\$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:	<b>\$606,296</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$17</b>	\$144	\$28
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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

<b>Unit Name:</b>	Logan County		
<b>Unit Code:</b>	054/000/00	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	11/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$15,638,678		
<b>Equalized Assessed Valuation:</b>	\$588,959,878		
<b>Population:</b>	28,618		
<b>Employees:</b>			
<b>Full Time:</b>	129		
<b>Part Time:</b>	25		
<b>Salaries Paid:</b>	\$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:	<b>\$12,201,987</b>	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	<b>\$426</b>	\$479	\$430
Revenues During FY 20:	<b>\$16,948,411</b>	\$28,338,147	\$17,236,435
Expenditures During FY 20:	<b>\$15,278,994</b>	\$25,512,474	\$15,278,994
Per Capita Revenues:	<b>\$592</b>	\$626	\$592
Per Capita Expenditures:	<b>\$534</b>	\$560	\$547
Revenues over/under Expenditures:	<b>\$1,669,417</b>	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	<b>162.72%</b>	99.03%	96.31%
Ending Fund Balance for FY 20:	<b>\$24,862,111</b>	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	<b>\$869</b>	\$555	\$501

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,980,851</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>\$6,896,896</b>	(\$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:	<b>\$12,203,111</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$426</b>	\$144	\$28
General Obligation Debt over EAV:	<b>0.00%</b>	0.23%	0.00%

#### Enterprise Funds

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