



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

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Macoupin County	
Unit Code:	056/000/00	County:
	Macoupin	
Fiscal Year End:	8/31/2020	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$37,025,584	
Equalized Assessed Valuation:	\$643,161,839	
Population:	44,926	
Employees:		
	Full Time:	228
	Part Time:	50
	Salaries Paid:	\$11,219,050

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$17,569,017	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$391	\$479	\$430
Revenues During FY 20:	\$16,239,333	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$13,661,215	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$361	\$626	\$592
Per Capita Expenditures:	\$304	\$560	\$547
Revenues over/under Expenditures:	\$2,578,118	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	147.48%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$20,147,135	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$448	\$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:	\$7,202,468	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$12,944,667	(\$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:	\$1,231,420	\$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



FISCAL RESPONSIBILITY REPORT CARD

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<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:	\$4,607,319	\$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

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

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

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

General and Special Funds

	<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

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:	\$12,110,946	\$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