

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2020



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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2020



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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:	\$268,025	\$10,920,591	\$925,116
Per Capita Debt:	\$12	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

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

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

FISCAL YEAR 2020



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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:	\$58,942	\$326,983	\$58,942
Per Capita Debt:	\$10	\$42	\$10
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

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



DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

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

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2020



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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:	\$11,502,623	\$10,920,591	\$925,116
Per Capita Debt:	\$362	\$144	\$28
General Obligation Debt over EAV:	0.48%	0.23%	0.00%

Enterprise Funds

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

FISCAL YEAR 2020



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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2020



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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:	\$0	\$10,920,591	\$925,116
Per Capita Debt:	\$0	\$144	\$28
General Obligation Debt over EAV:	0.00%	0.23%	0.00%

Enterprise Funds

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



FISCAL YEAR 2020

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

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

Blended Component Units

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

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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

FISCAL YEAR 2020



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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