



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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$76,769,506</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$396</b>	\$144	\$28
General Obligation Debt over EAV:	<b>0.30%</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 Less Than 10,000

#### Local Government Profile

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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$127,943</b>	\$326,983	\$58,942
Per Capita Debt:	<b>\$19</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>\$279,967</b>	\$116,396	\$0
Per Capita Beginning Retained Earnings	<b>\$41</b>	\$23	\$0
Revenues During FY 20:	<b>\$546,424</b>	\$265,729	\$0
Expenditures During FY 20:	<b>\$645,411</b>	\$270,842	\$0
Per Capita Revenues:	<b>\$81</b>	\$52	\$0
Per Capita Expenses:	<b>\$95</b>	\$52	\$0
Operating Income (loss):	<b>(\$98,987)</b>	(\$5,113)	\$0
Ratio of Retained Earnings to Expenses:	<b>29.54%</b>	66.41%	0.00%
Ending Retained Earnings for FY 20:	<b>\$190,658</b>	\$112,389	\$0
Per Capita Ending Retained Earnings:	<b>\$28</b>	\$23	\$0

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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





### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

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

#### Blended Component Units

Number Submitted = 2  
 Airport  
 Shelby County Health Dept.

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$51,028</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$2</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



### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

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

#### Blended Component Units

Number Submitted = 1  
Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$52,868,784</b>	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	<b>\$205</b>	\$35	\$0
Revenues During FY 20:	<b>\$7,302,715</b>	\$1,804,447	\$0
Expenditures During FY 20:	<b>\$15,493,524</b>	\$1,947,032	\$0
Per Capita Revenues:	<b>\$28</b>	\$44	\$0
Per Capita Expenses:	<b>\$60</b>	\$43	\$0
Operating Income (loss):	<b>(\$8,190,809)</b>	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	<b>333.12%</b>	105.29%	0.00%
Ending Retained Earnings for FY 20:	<b>\$51,612,512</b>	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	<b>\$201</b>	\$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:	<b>\$109,462</b>	\$326,983	\$58,942
Per Capita Debt:	<b>\$18</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 RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

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

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 20:	<b>\$15,609,947</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$351</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>\$3,837,461</b>	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	<b>\$86</b>	\$35	\$0
Revenues During FY 20:	<b>\$6,804,859</b>	\$1,804,447	\$0
Expenditures During FY 20:	<b>\$5,980,212</b>	\$1,947,032	\$0
Per Capita Revenues:	<b>\$153</b>	\$44	\$0
Per Capita Expenses:	<b>\$134</b>	\$43	\$0
Operating Income (loss):	<b>\$824,647</b>	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	<b>49.62%</b>	105.29%	0.00%
Ending Retained Earnings for FY 20:	<b>\$2,967,565</b>	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	<b>\$67</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>	Tazewell County		
<b>Unit Code:</b>	090/000/00	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	11/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$73,843,335		
<b>Equalized Assessed Valuation:</b>	\$2,772,561,346		
<b>Population:</b>	131,803		
<b>Employees:</b>			
	<b>Full Time:</b>	360	
	<b>Part Time:</b>	122	
	<b>Salaries Paid:</b>	\$20,294,333	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$56,147,877</b>	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	<b>\$426</b>	\$479	\$430
Revenues During FY 20:	<b>\$57,523,902</b>	\$28,338,147	\$17,236,435
Expenditures During FY 20:	<b>\$53,569,538</b>	\$25,512,474	\$15,278,994
Per Capita Revenues:	<b>\$436</b>	\$626	\$592
Per Capita Expenditures:	<b>\$406</b>	\$560	\$547
Revenues over/under Expenditures:	<b>\$3,954,364</b>	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	<b>113.75%</b>	99.03%	96.31%
Ending Fund Balance for FY 20:	<b>\$60,937,413</b>	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	<b>\$462</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>\$17,037,068</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>\$11,262,165</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>\$5,462,382</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$41</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

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

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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

# FISCAL YEAR 2020



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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