



# 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>\$2,272,726</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$30</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>\$733,267</b>	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	<b>\$10</b>	\$35	\$0
Revenues During FY 20:	<b>\$382,686</b>	\$1,804,447	\$0
Expenditures During FY 20:	<b>\$232,674</b>	\$1,947,032	\$0
Per Capita Revenues:	<b>\$5</b>	\$44	\$0
Per Capita Expenses:	<b>\$3</b>	\$43	\$0
Operating Income (loss):	<b>\$150,012</b>	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	<b>386.86%</b>	105.29%	0.00%
Ending Retained Earnings for FY 20:	<b>\$900,132</b>	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	<b>\$12</b>	\$35	\$0



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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



**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>	Warren County		
<b>Unit Code:</b>	094/000/00	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	11/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,500,355		
<b>Equalized Assessed Valuation:</b>	\$363,535,146		
<b>Population:</b>	16,844		
<b>Employees:</b>			
	<b>Full Time:</b>	58	
	<b>Part Time:</b>	25	
	<b>Salaries Paid:</b>	\$3,248,597	

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:	<b>\$9,979,745</b>	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	<b>\$592</b>	\$479	\$430
Revenues During FY 20:	<b>\$10,442,513</b>	\$28,338,147	\$17,236,435
Expenditures During FY 20:	<b>\$9,370,328</b>	\$25,512,474	\$15,278,994
Per Capita Revenues:	<b>\$620</b>	\$626	\$592
Per Capita Expenditures:	<b>\$556</b>	\$560	\$547
Revenues over/under Expenditures:	<b>\$1,072,185</b>	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	<b>117.95%</b>	99.03%	96.31%
Ending Fund Balance for FY 20:	<b>\$11,051,930</b>	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	<b>\$656</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>\$9,301,187</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>\$1,174,323</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>\$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>	Washington County		
<b>Unit Code:</b>	095/000/00	<b>County:</b>	Washington
<b>Fiscal Year End:</b>	11/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$13,737,252		
<b>Equalized Assessed Valuation:</b>	\$311,658,812		
<b>Population:</b>	13,764		
<b>Employees:</b>			
<b>Full Time:</b>	106		
<b>Part Time:</b>	80		
<b>Salaries Paid:</b>	\$4,073,805		

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>\$16,677,832</b>	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	<b>\$1,212</b>	\$479	\$430
Revenues During FY 20:	<b>\$11,802,849</b>	\$28,338,147	\$17,236,435
Expenditures During FY 20:	<b>\$9,233,299</b>	\$25,512,474	\$15,278,994
Per Capita Revenues:	<b>\$858</b>	\$626	\$592
Per Capita Expenditures:	<b>\$671</b>	\$560	\$547
Revenues over/under Expenditures:	<b>\$2,569,550</b>	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	<b>208.46%</b>	99.03%	96.31%
Ending Fund Balance for FY 20:	<b>\$19,247,382</b>	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	<b>\$1,398</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>\$14,986</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>\$18,945,314</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>\$525,000</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$38</b>	\$144	\$28
General Obligation Debt over EAV:	<b>0.17%</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

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name:	Wayne County	
Unit Code:	096/000/00	County: Wayne
Fiscal Year End:	11/30/2020	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$8,957,645	
Equalized Assessed Valuation:	\$205,075,534	
Population:	16,402	
Employees:		
Full Time:	65	
Part Time:	31	
Salaries Paid:	\$3,503,831	

### Blended Component Units

Blended Component Units
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### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$5,706,424</b>	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	<b>\$348</b>	\$479	\$430
Revenues During FY 20:	<b>\$12,640,665</b>	\$28,338,147	\$17,236,435
Expenditures During FY 20:	<b>\$10,296,678</b>	\$25,512,474	\$15,278,994
Per Capita Revenues:	<b>\$771</b>	\$626	\$592
Per Capita Expenditures:	<b>\$628</b>	\$560	\$547
Revenues over/under Expenditures:	<b>\$2,343,987</b>	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	<b>78.18%</b>	99.03%	96.31%
Ending Fund Balance for FY 20:	<b>\$8,050,411</b>	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	<b>\$491</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>\$6,318,670</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>\$1,731,741</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>\$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>	White County		
<b>Unit Code:</b>	097/000/00	<b>County:</b>	White
<b>Fiscal Year End:</b>	11/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,177,674		
<b>Equalized Assessed Valuation:</b>	\$229,322,048		
<b>Population:</b>	14,665		
<b>Employees:</b>			
<b>Full Time:</b>		69	
<b>Part Time:</b>		45	
<b>Salaries Paid:</b>		\$3,368,978	

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>\$6,004,012</b>	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	<b>\$409</b>	\$479	\$430
Revenues During FY 20:	<b>\$10,553,103</b>	\$28,338,147	\$17,236,435
Expenditures During FY 20:	<b>\$8,356,380</b>	\$25,512,474	\$15,278,994
Per Capita Revenues:	<b>\$720</b>	\$626	\$592
Per Capita Expenditures:	<b>\$570</b>	\$560	\$547
Revenues over/under Expenditures:	<b>\$2,196,723</b>	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	<b>98.14%</b>	99.03%	96.31%
Ending Fund Balance for FY 20:	<b>\$8,200,735</b>	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	<b>\$559</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>\$5,336,367</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>\$4,096,271</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>\$49,112</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>\$534,381</b>	\$2,227,616	\$0
Per Capita Beginning Retained Earnings	<b>\$36</b>	\$35	\$0
Revenues During FY 20:	<b>\$1,081,946</b>	\$1,804,447	\$0
Expenditures During FY 20:	<b>\$935,753</b>	\$1,947,032	\$0
Per Capita Revenues:	<b>\$74</b>	\$44	\$0
Per Capita Expenses:	<b>\$64</b>	\$43	\$0
Operating Income (loss):	<b>\$146,193</b>	(\$142,585)	\$0
Ratio of Retained Earnings to Expenses:	<b>72.73%</b>	105.29%	0.00%
Ending Retained Earnings for FY 20:	<b>\$680,574</b>	\$1,852,423	\$0
Per Capita Ending Retained Earnings:	<b>\$46</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>	Whiteside County		
<b>Unit Code:</b>	098/000/00	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	11/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$43,320,503		
<b>Equalized Assessed Valuation:</b>	\$892,532,694		
<b>Population:</b>	55,175		
<b>Employees:</b>			
	<b>Full Time:</b>	281	
	<b>Part Time:</b>	95	
	<b>Salaries Paid:</b>	\$17,365,425	

Blended Component Units
Number Submitted = 1
E911

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	<b>\$36,531,715</b>	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	<b>\$662</b>	\$479	\$430
Revenues During FY 20:	<b>\$42,077,928</b>	\$28,338,147	\$17,236,435
Expenditures During FY 20:	<b>\$38,782,186</b>	\$25,512,474	\$15,278,994
Per Capita Revenues:	<b>\$763</b>	\$626	\$592
Per Capita Expenditures:	<b>\$703</b>	\$560	\$547
Revenues over/under Expenditures:	<b>\$3,295,742</b>	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	<b>103.10%</b>	99.03%	96.31%
Ending Fund Balance for FY 20:	<b>\$39,984,163</b>	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	<b>\$725</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>\$28,566,926</b>	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	<b>(\$62,851)</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>\$478,612</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$9</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>	Williamson County		
<b>Unit Code:</b>	100/000/00	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	11/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$155,870,678		
<b>Equalized Assessed Valuation:</b>	\$1,048,463,623		
<b>Population:</b>	66,597		
<b>Employees:</b>			
<b>Full Time:</b>	308		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$10,579,912		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$28,217,413	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$424	\$479	\$430
Revenues During FY 20:	\$38,472,103	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$32,553,206	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$578	\$626	\$592
Per Capita Expenditures:	\$489	\$560	\$547
Revenues over/under Expenditures:	\$5,918,897	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	104.86%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$34,136,310	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$513	\$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:	\$30,084,488	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	(\$5,004,310)	(\$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>\$30,741,656</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$462</b>	\$144	\$28
General Obligation Debt over EAV:	<b>2.02%</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 Greater Than 275,000**

#### Local Government Profile

<b>Unit Name:</b>	Winnebago County		
<b>Unit Code:</b>	101/000/00	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	9/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$198,178,187		
<b>Equalized Assessed Valuation:</b>	\$4,063,818,732		
<b>Population:</b>	282,572		
<b>Employees:</b>			
<b>Full Time:</b>	1,334		
<b>Part Time:</b>	187		
<b>Salaries Paid:</b>	\$67,132,199		

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>\$66,622,451</b>	\$196,461,797	\$187,700,200
Per Capita Beginning Fund Balance:	<b>\$236</b>	\$368	\$400
Revenues During FY 20:	<b>\$147,019,981</b>	\$314,579,482	\$276,124,654
Expenditures During FY 20:	<b>\$130,759,649</b>	\$284,599,010	\$242,088,197
Per Capita Revenues:	<b>\$520</b>	\$557	\$520
Per Capita Expenditures:	<b>\$463</b>	\$507	\$480
Revenues over/under Expenditures:	<b>\$16,260,332</b>	\$29,980,470	\$34,036,457
Ratio of Fund Balance to Expenditures:	<b>56.69%</b>	79.71%	87.47%
Ending Fund Balance for FY 20:	<b>\$74,124,289</b>	\$222,254,785	\$237,333,749
Per Capita Ending Fund Balance:	<b>\$262</b>	\$407	\$446

##### 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>\$73,834,153</b>	\$129,903,011	\$103,736,880
Total Unrestricted Net Assets:	<b>(\$50,477,383)</b>	\$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>\$168,907,628</b>	\$207,395,417	\$219,659,176
Per Capita Debt:	<b>\$598</b>	\$371	\$395
General Obligation Debt over EAV:	<b>0.27%</b>	0.43%	0.33%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 20:	<b>\$7,696,648</b>	\$91,239,354	\$51,830,051
Per Capita Beginning Retained Earnings	<b>\$27</b>	\$145	\$105
Revenues During FY 20:	<b>\$15,773,999</b>	\$23,234,347	\$15,773,999
Expenditures During FY 20:	<b>\$18,104,878</b>	\$21,863,236	\$18,104,878
Per Capita Revenues:	<b>\$56</b>	\$43	\$51
Per Capita Expenses:	<b>\$64</b>	\$42	\$49
Operating Income (loss):	<b>(\$2,330,879)</b>	\$1,371,111	\$731,204
Ratio of Retained Earnings to Expenses:	<b>29.64%</b>	457.69%	367.40%
Ending Retained Earnings for FY 20:	<b>\$5,365,769</b>	\$92,559,126	\$52,561,255
Per Capita Ending Retained Earnings:	<b>\$19</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>	Woodford County		
<b>Unit Code:</b>	102/000/00	<b>County:</b>	Woodford
<b>Fiscal Year End:</b>	11/30/2020		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$24,535,582		
<b>Equalized Assessed Valuation:</b>	\$933,352,191		
<b>Population:</b>	38,459		
<b>Employees:</b>			
<b>Full Time:</b>	113		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$7,148,221		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 20:	\$20,255,639	\$20,644,114	\$13,274,702
Per Capita Beginning Fund Balance:	\$527	\$479	\$430
Revenues During FY 20:	\$21,059,919	\$28,338,147	\$17,236,435
Expenditures During FY 20:	\$18,595,931	\$25,512,474	\$15,278,994
Per Capita Revenues:	\$548	\$626	\$592
Per Capita Expenditures:	\$484	\$560	\$547
Revenues over/under Expenditures:	\$2,463,988	\$2,825,673	\$2,146,460
Ratio of Fund Balance to Expenditures:	122.18%	99.03%	96.31%
Ending Fund Balance for FY 20:	\$22,719,627	\$23,660,916	\$16,245,604
Per Capita Ending Fund Balance:	\$591	\$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:	\$8,339,595	\$16,906,956	\$10,357,714
Total Unrestricted Net Assets:	\$12,341,033	(\$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>\$280,425</b>	\$10,920,591	\$925,116
Per Capita Debt:	<b>\$7</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